

# List of Exhibits

1. Form 1040, tax year 2018
2. Form 1040X, tax year 2018 (filed 12/8/2020)
3. Form 1040X, tax year 2018 (filed 06/29/2021)
4. Account transcript for tax year 2018, with sub notes
5. TP's letter of explanation, 12/02/2020
6. IRS Letter 2626C, 07/27/2021
7. IRS Letter 2626C, 11/10/2021
8. IRS Letter 4314C, 09/20/2021
9. Form 2848, Raju Pusapati
10. Form 2848, Vidyavathi Bhupathiraju