

IRS e-file Signature Authorization

2019

▶ **ERO must obtain and retain completed Form 8879.**
 ▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

| | |
|---|--|
| Taxpayer's name PRASATH CHETTY PANDURANGAN | Social security number 300-65-9172 |
| Spouse's name SANGAMITHRA KRISHNAN | Spouse's social security number 927-97-2433 |

Part I Tax Return Information – Tax Year Ending December 31, 2019 (Whole dollars only)

| | | |
|--|----------|---------|
| 1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35) | 1 | 75,660. |
| 2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61) | 2 | 3,265. |
| 3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a) | 3 | 5,253. |
| 4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a) | 4 | 1,988. |
| 5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75) | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL PRIME TAXATION, LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 5 | 9 | 1 | 7 | 2 |
|---|---|---|---|---|

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL PRIME TAXATION, LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 7 | 2 | 4 | 3 | 3 |
|---|---|---|---|---|

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 5 | 3 | 5 | 0 | 1 | 1 | 7 | 5 | 3 | 9 |
|---|---|---|---|---|---|---|---|---|---|---|

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.**

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

| | | |
|--|--|---|
| Your first name and middle initial PRASATH | Last name CHETTY PANDURANGAN | Your social security number 300-65-9172 |
| If joint return, spouse's first name and middle initial SANGAMITHRA | Last name KRISHNAN | Spouse's social security number 927-97-2433 |
| Home address (number and street). If you have a P.O. box, see instructions. 3000 MILLAY PLACE | | Apt. no. 3017 |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Spartanburg SC 29301 | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code |
| If more than four dependents, see instructions and ✓ here <input type="checkbox"/> | | |

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

| Dependents (see instructions): | | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instructions): | |
|--------------------------------|-----------|----------------------------|-------------------------|--|-------------------------------------|
| (1) First name | Last name | | | Child tax credit | Credit for other dependents |
| BHAVISHYA | PRASATH | 927-97-2508 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| KAARUNYA | PRASATH | 390-43-5330 | Daughter | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under **Standard Deduction**, see instructions.

| | | | | | | |
|--|----|---------|---|--------------------------|-----|---------|
| 1 Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | | 1 | 75,610. |
| 2a Tax-exempt interest | 2a | | b Taxable interest. Attach Sch. B if required | | 2b | 50. |
| 3a Qualified dividends | 3a | | b Ordinary dividends. Attach Sch. B if required | | 3b | |
| 4a IRA distributions | 4a | | b Taxable amount | | 4b | |
| c Pensions and annuities | 4c | | d Taxable amount | | 4d | |
| 5a Social security benefits | 5a | | b Taxable amount | | 5b | |
| 6 Capital gain or (loss). Attach Schedule D if required. If not required, check here | | | | <input type="checkbox"/> | 6 | |
| 7a Other income from Schedule 1, line 9 | | | | | 7a | 0. |
| b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income | | | | | 7b | 75,660. |
| 8a Adjustments to income from Schedule 1, line 22 | | | | | 8a | |
| b Subtract line 8a from line 7b. This is your adjusted gross income | | | | | 8b | 75,660. |
| 9 Standard deduction or itemized deductions (from Schedule A) | 9 | 24,400. | | | | |
| 10 Qualified business income deduction. Attach Form 8995 or Form 8995-A | 10 | | | | | |
| 11a Add lines 9 and 10 | | | | | 11a | 24,400. |
| b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- | | | | | 11b | 51,260. |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

| | | | | | |
|------------|--|------------|--------|--|--|
| 12a | Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | 12a | 5,765. | | |
| b | Add Schedule 2, line 3, and line 12a and enter the total | 12b | 5,765. | | |
| 13a | Child tax credit or credit for other dependents | 13a | 2,500. | | |
| b | Add Schedule 3, line 7, and line 13a and enter the total | 13b | 2,500. | | |
| 14 | Subtract line 13b from line 12b. If zero or less, enter -0- | 14 | 3,265. | | |
| 15 | Other taxes, including self-employment tax, from Schedule 2, line 10 | 15 | 0. | | |
| 16 | Add lines 14 and 15. This is your total tax | 16 | 3,265. | | |
| 17 | Federal income tax withheld from Forms W-2 and 1099 | 17 | 5,253. | | |
| 18 | Other payments and refundable credits: | | | | |
| a | Earned income credit (EIC) | 18a | | | |
| b | Additional child tax credit. Attach Schedule 8812 | 18b | | | |
| c | American opportunity credit from Form 8863, line 8 | 18c | | | |
| d | Schedule 3, line 14 | 18d | | | |
| e | Add lines 18a through 18d. These are your total other payments and refundable credits | 18e | | | |
| 19 | Add lines 17 and 18e. These are your total payments | 19 | 5,253. | | |

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

| | | | | | |
|------------|---|------------|--------|--|--|
| 20 | If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid | 20 | 1,988. | | |
| 21a | Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 21a | 1,988. | | |
| b | Routing number 1 1 1 0 0 0 0 2 5 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | | | |
| d | Account number 4 8 8 0 4 0 9 3 5 3 2 0 | | | | |
| 22 | Amount of line 20 you want applied to your 2020 estimated tax | 22 | | | |

Amount You Owe

| | | | | | |
|-----------|---|-----------|--|--|--|
| 23 | Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions | 23 | | | |
| 24 | Estimated tax penalty (see instructions) | 24 | | | |

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. Yes. Complete below. No

(Other than paid preparer) Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|---|---------------|--------------------------------------|---|
| Your signature | Date | Your occupation SOFTWARE ENGINEER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation HOME MAKER | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. | Email address | | |

Paid Preparer Use Only

| | | | | |
|---|--|--------------------|--|--|
| Preparer's name MOHMMAD FAREED MOHIUDDIN | Preparer's signature MOHMMAD FAREED MOHIUDDIN | Date 02/11/2020 | PTIN P01460202 | Check if: <input type="checkbox"/> 3rd Party Designee |
| Firm's name GLOBAL PRIME TAXATION, LLC | Phone no. (773) 273-7044 | | <input type="checkbox"/> Self-employed | |
| Firm's address 6418 N MAPLEWOOD AVE, 2W CHICAGO IL 60645 | Firm's EIN 27-4700277 | | | |

Paid Preparer's Due Diligence Checklist

Department of the Treasury
Internal Revenue Service

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

2019

► **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
► **Go to www.irs.gov/Form8867 for instructions and the latest information.**

Attachment
Sequence No. **70**

| | |
|--|--|
| Taxpayer name(s) shown on return PRASATH CHETTY PANDURANGAN & SANGAMITHRA KRISHNAN | Taxpayer identification number 300-65-9172 |
| Enter preparer's name and PTIN MOHMMAD FAREED MOHIUDDIN P01460202 | |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) List those documents, if any, that you relied on. _____ _____ _____ | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

| | Yes | No |
|---|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

D-400 (50) 8-20-19 **2019 Individual Income Tax Return**

< Staple All Pages of Your Return and W-2s Here

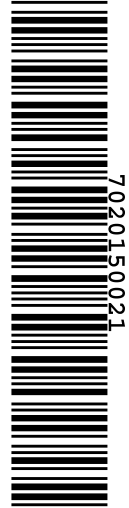
North Carolina Department of Revenue

Amended Return

DOR
Use
Only

| | | |
|--|--|---|
| For calendar year 2019, or fiscal year beginning <u>19</u> and ending _____ | | Are you a veteran? Yes <input type="checkbox"/> No <input type="checkbox"/> |
| PRASATH CHETTY PANDUR SANGAMITHRA KRISHNAN 3000 MILLAY PLACE 3017 Your SSN: 300659172 SPARTAN SC 29301 FOREI Spouse's SSN: 927972433 | | Is your spouse a veteran? Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Filing Status <input type="checkbox"/> 1. Single <input checked="" type="checkbox"/> 2. Married Filing Jointly <input type="checkbox"/> 3. Married Filing Separately <input type="checkbox"/> 4. Head of Household <input type="checkbox"/> 5. Qualifying Widow(er) | | Were you granted an automatic extension to file your 2019 federal income tax return (Form 1040)? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Were you a resident of N.C. for the entire year? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | | Return for deceased taxpayer. Date of death: _____ |
| Was your spouse a resident for the entire year? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | | Return for deceased spouse. Date of death: _____ |
| N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ <u>0</u> . To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.) | | |
| <input type="checkbox"/> Select box if you or, if married filing jointly, your spouse were out of the country on April 15 and a U.S. citizen or resident. | | |
| <input type="checkbox"/> Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative. | | |

| | | | | | | | | | | | | | | |
|-------------------|------------|-------|---------------|-----|----|----|------------|-------------|---|-------|-------|-------|-----------|---|
| FS | 2 | PP | Y | DT | N | OC | N | TPRES | N | SPRES | N | VT | SVT | N |
| CHET | 3000 | 29301 | DS | N | EA | N | TD | | | SD | | | FDEXT | N |
| PRASATH | | | CHETTY PANDUR | | | | | 300659172 | | | | FOREI | | |
| SANGAMITHRA | | | KRISHNAN | | | | | 927972433 | | SC | 29301 | | | |
| 3000 MILLAY PLACE | | | | | | | 3017 | SPARTANBURG | | | | | | |
| 06 | | 75660 | | 16 | | | | 0 | | 26C | | | 0 | |
| 07 | | 0 | | 18 | N | | | 0 | | 26E | | | 0 | |
| 09 | | 0 | | 20A | | | | 0 | | EU | | | | |
| 10A | | 1 | | 20B | | | | 0 | | 27 | | | 0 | |
| 10B | | 1500 | | 21A | | | | 0 | | 29 | | | 0 | |
| 11 | S | Y | I | N | | | | 0 | | 30 | | | 0 | |
| 11 | | 20000 | | 21C | | | | 0 | | 31 | | | 0 | |
| 13 | | 00000 | | 21D | | | | 0 | | 32 | | | 0 | |
| 14 | | 0 | | 26A | | | | 0 | | 34 | | | 0 | |
| 15 | | 0 | | 26B | | | | 0 | | | | | | |
| TN | 2147134761 | | | PN | | | 7732737044 | | | PP | | | P01460202 | |



| | | | | | |
|---|--|---|--|--|--|
| Sign Return Below <input type="checkbox"/> | | Refund Due <u>0</u> <input type="checkbox"/> | | Payment Due <u>0</u> <input type="checkbox"/> | |
| I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. | | | | <input type="checkbox"/> Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below. | |
| Your Signature _____ | | Date _____ | | Spouse's Signature (If filing joint return, both must sign.) _____ | |
| | | | | Date _____ | |
| | | | | 2147134761 | |
| | | | | Contact Phone No. (Include area code) | |
| PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. | | | | | |
| MOHMMAD FAREED MOHIUDDIN | | 02 11 20 | | 7732737044 | |
| Paid Preparer's Signature | | Date | | Preparer's Contact Phone Number (Include area code) | |
| | | | | P01460202 | |
| | | | | Preparer's FEIN, SSN, or PTIN | |

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001
 If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

D-400 Line-by-Line Information

| | | | |
|-----|---|------|--------|
| 6. | Federal Adjusted Gross Income | 6. | 75660 |
| 7. | Additions to Federal Adjusted Gross Income | 7. | 0 |
| 8. | Add Lines 6 and 7 | 8. | 75660 |
| 9. | Deductions from Federal Adjusted Gross Income | 9. | 0 |
| 10. | Child Deduction | | |
| | a. Enter the number of qualifying children for whom you were allowed a federal child tax credit | 10a. | 1 |
| | b. Enter the amount of the child deduction | 10b. | 1500 |
| 11. | N.C. Standard Deduction | 11. | Y |
| 11. | N.C. Itemized Deduction | 11. | N |
| 11. | Deduction amount | 11. | 20000 |
| 12. | a. Add Lines 9, 10b, and 11 | 12a. | 21500 |
| | b. Subtract amount on Line 12a from Line 8 | 12b. | 54160 |
| 13. | Part-year Residents and Nonresidents Taxable Percentage | 13. | 0.0000 |
| 14. | N.C. Taxable Income | 14. | 0 |
| 15. | N.C. Income Tax | 15. | 0 |
| 16. | Tax Credits | 16. | 0 |
| 17. | Subtract Line 16 from Line 15 | 17. | 0 |
| 18. | Consumer Use Tax | 18. | 0 |
| | You certify that no Consumer Use Tax is due | | N |
| 19. | Add Lines 17 and 18 | 19. | 0 |

North Carolina Income Tax Withheld

| | | | |
|------|-----------------------|------|---|
| 20a. | Your tax withheld | 20a. | 0 |
| 20b. | Spouse's tax withheld | 20b. | 0 |

Other Tax Payments

| | | | |
|------|--|------|---|
| 21a. | 2019 estimated tax | 21a. | 0 |
| 21b. | Paid with extension | 21b. | 0 |
| 21c. | Partnership | 21c. | 0 |
| 21d. | S Corporation | 21d. | 0 |
| 22. | Amended Returns Only - Previous payments | 22. | 0 |
| 23. | Total Payments | 23. | 0 |
| 24. | Amended Returns Only - Previous refunds | 24. | 0 |
| 25. | Subtract Line 24 from Line 23 | 25. | 0 |
| 26a. | Tax Due | 26a. | 0 |
| 26b. | Penalties | 26b. | 0 |
| 26c. | Interest | 26c. | 0 |
| 26d. | Add Lines 26b and 26c and enter the total on 26d | 26d. | 0 |
| EU | Exception to Underpayment of Estimated Tax | EU | |
| 26e. | Interest on the Underpayment of Estimated Income Tax | 26e. | 0 |
| 27. | Pay this Amount | 27. | 0 |
| 28. | Overpayment | 28. | 0 |

Amount of Refund to Apply to:

| | | | |
|-----|--|-----|---|
| 29. | Amount of Line 28 to be applied to 2020 Estimated Income Tax | 29. | 0 |
| 30. | N.C. Nongame and Endangered Wildlife Fund | 30. | 0 |
| 31. | N.C. Education Endowment Fund | 31. | 0 |
| 32. | N.C. Breast and Cervical Cancer Control Program | 32. | 0 |
| 33. | Add Lines 29 through 32 | 33. | 0 |
| 34. | Amount to be Refunded | 34. | 0 |

D-400 Sch PN (50)

8-21-19

2019 Part-Year Resident and Nonresident Schedule

North Carolina Department of Revenue

DOR
Use
Only

If you complete Schedule PN, you MUST attach the schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) **CHETTY PAN**

Your Social Security Number **3 00659172**

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

| | | | | | |
|-----|---|-----|---|----|-------|
| NRT | Y | PYT | N | 22 | 0 |
| NRS | Y | PYS | N | 23 | 75660 |

Part A. Residency Status

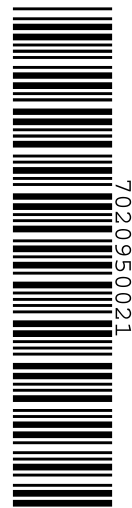
Taxpayer is: (Select applicable box)
 Full-Year Resident Nonresident Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____

Spouse is: (Select applicable box)
 Full-Year Resident Nonresident Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

| Total Income | COLUMN A Total Income from all sources | COLUMN B Amount of Column A subject to N.C. tax |
|--|---|--|
| 1. Wages, salaries, tips, etc. | 1. 75610 | 0 |
| 2. Taxable interest | 2. 50 | 0 |
| 3. Taxable dividends | 3. 0 | 0 |
| 4. Taxable refunds, credits, or offsets of state and local income taxes | 4. 0 | 0 |
| 5. Alimony received | 5. 0 | 0 |
| 6. Business income or (loss) | 6. 0 | 0 |
| 7. Capital gain or (loss) | 7. 0 | 0 |
| 8. Other gains or (losses) | 8. 0 | 0 |
| 9. Taxable amount of IRA distributions | 9. 0 | 0 |
| 10. Taxable amount of pensions and annuities | 10. 0 | 0 |
| 11. Rental real estate, royalties, partnerships, S-Corps, estates, trusts, etc. | 11. 0 | 0 |
| 12. Farm income or (loss) | 12. 0 | 0 |
| 13. Unemployment compensation | 13. 0 | 0 |
| 14. Taxable amount of Social Security benefits or Railroad Retirement benefits | 14. 0 | 0 |
| 15. Other income | 15. 0 | 0 |
| 16. Total Income | 16. 75660 | 0 |
| North Carolina Adjustments | | |
| 17. Additions | COLUMN A Enter the amount from Form D-400 Schedule S | COLUMN B Amount of Column A subject to N.C. tax |
| a. Interest income from obligations of states other than N.C. | 17a. 0 | 0 |
| b. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2 | 17b. 0 | 0 |
| c. Bonus depreciation | 17c. 0 | 0 |
| d. IRC section 179 expense | 17d. 0 | 0 |
| e. Other additions to federal adjusted gross income that relate to gross income | 17e. 0 | 0 |
| 18. Total additions | 18. 0 | 0 |



| | | |
|---|-----------------------------|-----------|
| Last Name (First 10 Characters) CHETTY PAN | Your Social Security Number | 300659172 |
|---|-----------------------------|-----------|

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

| | COLUMN A | COLUMN B |
|---|--|---|
| | Enter the amount from Form D-400 Schedule S | Amount of Column A subject to N.C. tax |
| 19. Deductions | | |
| a. State and local income tax refund | 19a. 0 | 0 |
| b. Interest from obligations of the United States or United States' possessions | 19b. 0 | 0 |
| c. Taxable portion of Social Security or Railroad Retirement benefits | 19c. 0 | 0 |
| d. Bailey retirement benefits | 19d. 0 | 0 |
| e. Bonus depreciation | 19e. 0 | 0 |
| f. IRC section 179 | 19f. 0 | 0 |
| g. Recognized IRC section 1400Z-2 gain | 19g. 0 | 0 |
| h. Other deductions to federal adjusted gross income that relate to gross income | 19h. 0 | 0 |
| 20. Total deductions | 20. 0 | 0 |
| 21. Total income modified by N.C. adjustments | 21. 75660 | 0 |

Part C. Part-Year Residents and Nonresidents Taxable Percentage

| | | |
|--|--|-----------------------|
| 22. Enter the amount from Column B, Line 21 | | 22. 0 |
| 23. Enter the amount from Column A, Line 21 | | 23. 75660 |
| 24. Part-year residents and nonresident taxable percentage | | 24. 0.0000 |



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

SC8453 (Rev. 3/6/15) 3299

REV 01/12/20 PRO

Personal information section including names (PRASATH, CHETTY PANDURANGAN), social security numbers (300-65-9172, 927-97-2433), home address (3000 MILLAY PLACE APT 3017), and tax year (2019).

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Federal taxable income, Net SC tax, Use Tax, Total Tax, SC Income Tax Withheld, Tuition Tax Credit, Refund, and Amount you owe.

Part II: Direct Deposit of Refund or EFW Payment of Tax Due. Includes routing transit number (RTN) 111000025 and bank account number (BAN) 488040935320.

Part III: Declaration of Taxpayer. Includes checkboxes for consent to direct deposit and authorization of EFW payment.

Disclaimer text: 'If I have filed a balance due return, I understand that if the SC Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.'

Declaration text: 'I declare that I have compared the information (including direct deposit or EFW data) on my return with the information I have provided to my electronic return originator (ERO) and the amounts agree with the amounts on my SC tax return.'

Sign Here section with lines for signature and date for both taxpayer and spouse.

Part IV: Declaration of Electronic Return Originator (ERO) and Paid Preparer. Includes a detailed declaration of accuracy and a three-year retention requirement.

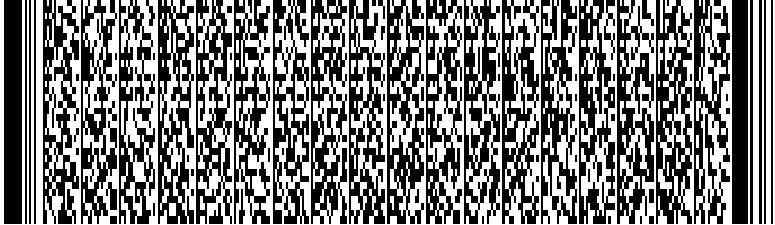
ERO's Use Only section. Fields include signature, date (02-11-2020), firm name (GLOBAL PRIME TAXATION, LLC), and address.

Paid Preparer's Use Only section. Fields include signature, date (02-11-2020), firm name (MOHMMAD FAREED MOHIUDDIN), and address.

Vertical text on the right side: 'DO NOT MAIL KEEP FOR YOUR RECORDS'



| | | | |
|---------------------------------|----|------|--|
| Your Social Security Number | | | Check if deceased <input type="checkbox"/> |
| 300 | 65 | 9172 | |
| Spouse's Social Security Number | | | Check if deceased <input type="checkbox"/> |
| 927 | 97 | 2433 | |



For the year January 1 - December 31, 2019, or fiscal tax year beginning _____, 2019 and ending _____, 2020

| | | | | |
|---|---|---------------------------------|---|-------------------|
| First name and middle initial PRASATH | | Last name CHETTY PANDURANGAN | | Suffix |
| Spouse's first name, if married filing jointly SANGAMITHRA | | Last name KRISHNAN | | Suffix |
| Check if new address <input type="checkbox"/> | Mailing address (number and street, PO Box) 3000 MILLAY PLACE 3017 | | | County code 42 |
| City Spartanburg | State SC | ZIP 29301 | Daytime phone number with area code (214) 713-4761 | |
| Check if address is outside US <input type="checkbox"/> | Foreign country address including postal code | | | |

- **Amended Return:** Check if this is an Amended Return. Attach Schedule AMD
 - Check this box if you are filing SC Schedule NR (Part-year/Nonresident)
 - Check this box only if filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual
 - Check this box if you have filed a federal or state extension.
 - Check this box if you served in a military combat zone during the filing period
- Name of the combat zone: _____

| | | |
|---|--|--|
| CHECK YOUR FEDERAL FILING STATUS | (1) <input type="checkbox"/> Single | (3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____ |
| | (2) <input checked="" type="checkbox"/> Married filing jointly | (4) <input type="checkbox"/> Head-of-household (5) <input type="checkbox"/> Qualifying widow(er) |

Number of dependents claimed on your 2019 federal return 2

Number of dependents claimed that were under the age of 6 years on December 31, 2019 1

Number of taxpayers age 65 or older, as of December 31, 2019 _____

DEPENDENTS

| First name | Last name | Social Security Number | Relationship | Date of birth (MM/DD/YYYY) |
|------------|-----------|------------------------|--------------|----------------------------|
| BHAVISHYA | PRASATH | 927-97-2508 | Daughter | 12/16/2009 |
| KAARUNYA | PRASATH | 390-43-5330 | Daughter | 09/23/2016 |
| | | | | |
| | | | | |



INCOME AND ADJUSTMENTS

Your SSN 300-65-9172

2019

| | | | | | |
|---|--|---|---------|--------|----|
| 1 | Enter federal taxable income from your federal form. If zero or less, enter zero here Nonresident filers complete Schedule NR and enter total from line 48 on line 5 below | 1 | Dollars | 51,260 | 00 |
|---|--|---|---------|--------|----|

ADDITIONS TO FEDERAL TAXABLE INCOME

| | | | | | |
|---|---|---|----|--------|----|
| a | State tax addback, if itemizing on federal return (see instructions) | a | 00 | | |
| b | Out-of-state losses Type: _____ | b | 00 | | |
| c | Expenses related to National Guard and Military Reserve Income | c | 00 | | |
| d | Interest income on obligations of states and political subdivisions other than South Carolina | d | 00 | | |
| e | Other additions to income. Attach explanation. (see instructions) | e | 00 | | |
| 2 | Add line a through line e and enter the total here. These are your total additions | 2 | | | 00 |
| 3 | Add line 1 and line 2 and enter the total here | 3 | | 51,260 | 00 |

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

| | | | | | |
|-----|--|-----|-------|--------|------|
| f | State tax refund, if included on your federal return | f | 0 | 00 | |
| g | Total and permanent disability retirement income, if taxed on your federal return | g | | 00 | |
| h | Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____ | h | | 00 | |
| i | 44% of net capital gains held for more than one year | i | | 00 | |
| j | Volunteer deductions (see instructions) Type: _____ | j | | 00 | |
| k | Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program | k | | 00 | |
| l | Active Trade or Business Income deduction (see instructions) | l | | 00 | |
| m | Interest income from obligations of the US government | m | | 00 | |
| n | Certain nontaxable National Guard or Reserve pay | n | | 00 | |
| o | Social Security and/or railroad retirement, if taxed on your federal return . . | o | | 00 | |
| p | Retirement Deduction (see instructions) | | | | |
| p-1 | Taxpayer (date of birth: _____) | p-1 | | 00 | |
| p-2 | Spouse (date of birth: _____) | p-2 | | 00 | |
| p-3 | Surviving spouse (date of birth of deceased spouse: _____) | p-3 | | 00 | |
| p-4 | Military Retirement Deduction (see instructions) Taxpayer (date of birth: _____) | p-4 | | 00 | |
| p-5 | Spouse (date of birth: _____) | p-5 | | 00 | |
| p-6 | Surviving spouse (date of birth of deceased spouse: _____) | p-6 | | 00 | |
| q | Age 65 and older deduction (see instructions) | | | | |
| q-1 | Taxpayer (date of birth: _____) | q-1 | | 00 | |
| q-2 | Spouse (date of birth: _____) | q-2 | | 00 | |
| r | Negative amount of federal taxable income | r | | 00 | |
| s | Subsistence allowance _____ days @ \$8 | s | | 00 | |
| t | Dependents under the age of 6 years on December 31 of the tax year . . . | t | 4,190 | 00 | |
| u | Consumer Protection Services | u | | 00 | |
| v | Other subtractions (see instructions) | v | | 00 | |
| w | South Carolina Dependent Exemption (see instructions) | w | 8,380 | 00 | |
| 4 | Add line f through line w and enter the total here. These are your total subtractions | 4 | < | 12,570 | 00 > |
| 5 | Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX | 5 | | 38,690 | 00 |
| 6 | TAX on your South Carolina Income Subject to Tax (see SC1040TT) | 6 | 2,191 | 00 | |
| 7 | TAX on Lump Sum Distribution (attach SC4972) | 7 | | 00 | |
| 8 | TAX on Active Trade or Business Income (attach I-335) | 8 | | 00 | |
| 9 | TAX on excess withdrawals from Catastrophe Savings Accounts | 9 | | 00 | |
| 10 | Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX | 10 | | 2,191 | 00 |



NON-REFUNDABLE CREDITS

2019

| | | | | | |
|--|---|----|--|-------|----|
| 11 Child and Dependent Care (see instructions) | ▶ | 11 | | 00 | |
| 12 Two Wage Earner Credit (see instructions) | ▶ | 12 | | 00 | |
| 13 Other nonrefundable credits. Attach SC1040TC and other state returns | ▶ | 13 | | 00 | |
| 14 Add line 11 through line 13 and enter the total here. These are your total nonrefundable credits | | 14 | | | 00 |
| 15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here | | 15 | | 2,191 | 00 |

PAYMENTS AND REFUNDABLE CREDITS

| | | | | | |
|--|---|-----|-------|----|----|
| 16 SC income tax withheld (attach W-2 or SC41) | ▶ | 16 | 3,957 | 00 | |
| 17 2019 estimated tax payments | ▶ | 17 | | 00 | |
| 18 Amount paid with extension | ▶ | 18 | | 00 | |
| 19 Nonresident sale of real estate | ▶ | 19 | | 00 | |
| 20 Other SC withholding (attach form 1099) | ▶ | 20 | | 00 | |
| 21 Tuition tax credit (attach I-319) | ▶ | 21 | | 00 | |
| 22 Other refundable credits: | | | | | |
| 22a Anhydrous Ammonia (attach I-333) | ▶ | 22a | | 00 | |
| 22b Milk Credit (attach I-334) | ▶ | 22b | | 00 | |
| 22c Classroom Teacher Expenses (attach I-360) | ▶ | 22c | | 00 | |
| 22d Parental Refundable Credit (attach I-361) | ▶ | 22d | | 00 | |
| 22e Motor Fuel Income Tax Credit (attach I-385) | ▶ | 22e | | 00 | |
| Add line 22a through line 22e and enter the total here. These are your total refundable credits | ▶ | 22 | | | 00 |

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

| | | | |
|---|----|-------|----|
| 23 Add line 16 through line 22 and enter the total here. These are your TOTAL PAYMENTS. ▶ | 23 | 3,957 | 00 |
| 24 If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment | 24 | 1,766 | 00 |
| 25 If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due | 25 | | 00 |

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

| | | | | |
|---|---|----|-------|----|
| 26 USE TAX due on online, mail-order, or out-of-state purchases | ▶ | 26 | 0 | 00 |
| Use Tax is based on your county's Sales Tax rate. See instructions for more information. If you certify that no Use Tax is due, check here <input checked="" type="checkbox"/> | | | | |
| 27 Amount of line 24 to be credited to your 2020 Estimated Tax | ▶ | 27 | | 00 |
| 28 Total Contributions for Check-offs (attach I-330) | ▶ | 28 | | 00 |
| 29 Add line 26 through line 28 and enter the total here | | 29 | 0 | 00 |
| 30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required) REFUND ▶ | | 30 | 1,766 | 00 |

REFUND OPTIONS (subject to program limitations)

30a Mark one refund choice: Direct Deposit (30b required) Debit Card Paper Check

30b Direct Deposit (for US accounts only) Type: Checking Savings

Routing Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.

Bank Account Number (BAN) 1-17 digits

| | | | | |
|---|---|----|--|----|
| 31 Add line 25 and line 29. If line 29 is larger than line 24, subtract line 24 from line 29, enter the total. This is your tax due | ▶ | 31 | | 00 |
| 32 Late filing and/or late payment: Penalties _____ Interest _____ Enter total here ▶ | | 32 | | 00 |
| 33 Penalty for Underpayment of Estimated Tax (attach SC2210) Enter exception code from instructions here if applicable _____ ▶ | | 33 | | 00 |
| 34 Add line 31 through line 33 and enter the amount you owe here BALANCE DUE ▶ | | 34 | | 00 |

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

| | | |
|---|---|--|
| Your signature | Date | Spouse's signature (if married filing jointly, BOTH must sign) |
| I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | | Preparer's printed name MOHMMAD FAREED MOHIUDDIN |
| Paid Preparer's Signature | Date | Check if self-employed <input type="checkbox"/> PTIN |
| MOHMMAD FAREED MOHIUDDIN | 02-11-2020 | P01460202 |
| Use Only Firm name (or yours if self-employed), address, ZIP | GLOBAL PRIME TAXATION, LLC 6418 N MAPLEWOOD AVE, 2W CHICAGO IL 60645 | FEIN 27-4700277 Phone No. (773) 273-7044 |

**MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105**