

IRS *e-file* Signature Authorization

OMB No. 1545-0074

ERO must obtain and retain completed Form 8879.  
 Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID)

Taxpayer's name  <b>PRAKASH MADHANAGOPALAN</b>	Social security number  <b>468-55-6639</b>
Spouse's name  <b>ABARNA SWAMINATHAN</b>	Spouse's social security number  <b>708-58-7031</b>

**Part I** Tax Return Information — Tax Year Ending December 31, **2021** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	2 Total tax	1	<b>86,492.</b>
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099		2	<b>5,895.</b>
		3	<b>5,475.</b>
4 Amount you want refunded to you	5 Amount you owe	4	<b>280.</b>
		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 the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize **GLOBAL TAXES LLC** to enter or generate my PIN as my 

5	6	6	3	9
---	---	---	---	---

I am now authorizing. ERO firm name don't enter all zeros signature on the income tax return (original or amended)

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 Prakash Madhanagopalan Date 2/20/22

Spouse's PIN: check one box only

I GLOBAL TAXES LLC authorize **GLOBAL TAXES**

8	7	0	3	1
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 LLC to enter or generate my PIN as my

signature on the income tax return (original or amended) I am now authorizing. ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 Abarna Swaminathan Date 2/20/22

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

5	8	7	2	7	8					
---	---	---	---	---	---	--	--	--	--	--

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 <sup>a</sup>

Date <sup>a</sup>

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

For Paperwork Reduction Act Notice, see your tax return instructions. **BAA**

REV 02/16/22 PRO

Form **8879** (Rev. 01-2021)

**Form 1040 U.S. Individual Income Tax Return 2021**

OMB No. 1545-0074 IRS Use Only Do not write or staple in this space. Department of the Treasury—Internal Revenue Service (99)

**Filing Status** Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

Check only  If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying one box. person is a child but not your dependent <sup>a</sup>

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**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, 1957  Are blind **Spouse:**  Was born before January 2, 1957  Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): Child tax credit Credit for other dependents	
		PRANAV	PRAKASH	992-82-4338	Son	<input type="checkbox"/>
	AARUSH	PRAKASH	955-95-9456	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	94,779.
	<b>2a</b> Tax-exempt interest	<b>2a</b>	
	<b>3a</b> Qualified dividends	<b>3a</b>	
	<b>4a</b> IRA distributions	<b>4a</b>	
	<b>5a</b> Pensions and annuities	<b>5a</b>	
	<b>6a</b> Social security benefits	<b>6a</b>	
<b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>7</b>	1,213.
	<b>8</b> Other income from Schedule 1, line 10	<b>8</b>	-9,500.
	<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	86,492.
	<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>	
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	86,492.
	<b>12a</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12a</b>	25,100.
	<b>b</b> Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>	600.
	<b>c</b> Add lines 12a and 12b	<b>12c</b>	25,700.
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	
	<b>14</b> Add lines 12c and 13	<b>14</b>	25,700.
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	60,792.	

Your first name and middle initial

Last name

Your social security number

<b>PRAKASH</b>		<b>MADHANAGOPALAN</b>		<b>468-55-6639</b>	
If joint return, spouse's first name and middle initial <b>ABARNA</b>		Last name <b>SWAMINATHAN</b>		Spouse's social security number <b>708-58-7031</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>15015 W AIRPORT BLVD</b>				Apt. no. <b>1723</b>	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
City, town, or post office. If you have a foreign address, also complete spaces below. <b>SUGAR LAND</b>			State <b>TX</b>	ZIP code <b>77498</b>	
Foreign country name		Foreign province/state/county		Foreign postal code	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2021) Form 1040 (2021) Page 2

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>	<b>16</b>	6,895.
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	6,895.
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	1,000.
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	1,000.
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	5,895.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	5,895.
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	5,475.
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	5,475.
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	
<b>27a</b>	Earned income credit (EIC) <input type="checkbox"/> No	<b>27a</b>	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	700.
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	700.
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	6,175.
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	280.
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	280.
Direct deposit? See instructions.	<b>b</b> Routing number 021000322 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number 483049881331		
	<b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  Yes. Complete below.  No

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, <b>both</b> must sign.	Date	Spouse's occupation LEAD TEACHER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (732) 857-7718 Email address PRAKASH581@GMAIL.COM

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 02/19/2022	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 2530 Pebble Creek Ln Cumming GA 30041			Phone no. (678) 965-9522 Firm's EIN 30-1017196

(Form 1040)

2021

Department of the Treasury

Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment

Internal Revenue Service

Go to

www.irs.gov/Form1040 for instructions and the latest information.

Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

PRAKASH MADHANAGOPALAN & ABARNA SWAMINATHAN

468-55-6639

Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	1	
2a	Alimony received . . . . . 2a b Date of original divorce or separation agreement (see instructions) a		
3	Business income or (loss). Attach Schedule C . . . . .	3	
4	Other gains or (losses). Attach Form 4797 . . . . .	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	5	-9,500.
6	Farm income or (loss). Attach Schedule F . . . . .	6	
7	Unemployment compensation . . . . . 7 8 Other income:		
	a Net operating loss . . . . . 8a ( ) b Gambling income . . . . .		
	. . . . . 8b c Cancellation of debt . . . . . 8c		
	d Foreign earned income exclusion from Form 2555 . . . . . 8d ( ) e Taxable Health Savings Account distribution . . . . . 8e f Alaska Permanent Fund dividends . . . . .		
	. . . . . 8f g Jury duty pay . . . . . 8g h Prizes and awards . . . . .		
	. . . . . 8h i Activity not engaged in for profit income . . . . . 8i j Stock options . . . . .		
	. . . . . 8j k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . 8k l Olympic and Paralympic medals and USOC prize money (see instructions) . . . . . 8l m Section 951(a) inclusion (see instructions) . . . . . 8m n Section 951A(a) inclusion (see instructions) . . . . . 8n o Section 461(l) excess business loss adjustment . . . . . 8o p Taxable distributions from an ABLE account (see instructions) . 8p z Other income. List type and amount a		
		8z	
9	Total other income. Add lines 8a through 8z . . . . .	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	10	-9,500.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses . . . . .	11	
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12	Certain business expenses of reservists, performing artists, and fee government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings paid b Recipient's SSN	18	
	c Date of original divorce or separation agreement (see instructions)	19a	
20	IRA deduction		
21	Student loan interest deduction	22	
	use	24a	
23	Archer MSA deduction	20	
24	Other adjustments:	21	
	a Jury duty pay (see instructions)	22	
	b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	23	
	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l		
	d Reforestation amortization and expenses		
	e Repayment of supplemental unemployment benefits under the Trade Act of 1974	24b	
	f Contributions to section 501(c)(18)(D) pension plans	24c	
	g Contributions by certain chaplains to section 403(b) plans	24d	
	h Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24e	
	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24f	
	j Housing deduction from Form 2555	24g	
	k Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24h	
	z Other adjustments. List type and amount	24i	
25	Total other adjustments. Add lines 24a through 24z	24j	
26	Add lines 11 through 23 and 25. These are your adjustments to income here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line		

24k		
24z		
.....		25
Enter		26

**SCHEDULE D**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service  
(99)

## Capital Gains and Losses

<sup>a</sup> Attach to Form 1040, 1040-SR, or 1040-NR.  
<sup>a</sup> Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information. <sup>a</sup> Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

# 2021

Attachment Sequence  
No. 12

Name(s) shown on return: **PRAKASH MADHANAGOPALAN & ABARNA SWAMINATHAN**      Your social security number: **468-55-6639**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?     Yes     No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

### Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked . . . . .	<b>3,990.</b>	<b>2,777.</b>		<b>1,213.</b>
2 Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . .				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked . . . . .				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . . . .				6 ( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				7 <b>1,213.</b>

### Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				

8b Totals for all transactions reported on Form(s) 8949 with Box D checked . . . . .				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked . . . . .				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked. . . . .				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .	11			
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	12			
13 Capital gain distributions. See the instructions . . . . .	13			
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions . . . . .	14	(		)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .	15			

For Paperwork Reduction Act Notice, see your tax return instructions.  
Schedule D (Form 1040) 2021

BAA REV 02/16/22 PRO

Schedule D (Form 1040) 2021  
Page 2

**Part III** Summary

16	Combine lines 7 and 15 and enter the result . . . . .	16	1,213.
	<ul style="list-style-type: none"> <li>• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . a	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . a	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below.  <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
		21	( )





2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		A	B	C
3	Rents received . . . . .	3		500 .		
4	Royalties received . . . . .	4				
<b>Expenses:</b>						
5	Advertising . . . . .	5				
		6				
6	Auto and travel (see instructions) . . . . .	7		1,200 .		
	and maintenance . . . . .	8				
	Commissions. . . . .	9				
	Insurance . . . . .	10				
		11		1,500 .		
		12				
10	Legal and other professional fees . . . . .	13				
11	Management fees . . . . .	14		2,300 .		
12	Mortgage interest paid to banks, etc. (see instructions)	15		2,400 .		
13	Other interest. . . . .	16				
14	Repairs. . . . .	17		2,600 .		
15	Supplies . . . . .	18				
16	Taxes . . . . .	19				
17	Utilities. . . . .	20		10,000 .		
18	Depreciation expense or depletion . . . . .	21		-9,500 .		
19	Other (list) a . . . . .	22	(	9,500 .	(	)
				23a	500 .	
				23b		
20	Total expenses. Add lines 5 through 19 . . . . .			23c		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .			23d		
				23e	10,000 .	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .			24		
23a	Total of all amounts reported on line 3 for all rental properties b Total of all amounts reported on line 4 for all properties c Total of all amounts reported on line 12 for all properties d Total of all amounts reported on line 18 for all properties e Total of all amounts reported on line 20 for all properties			25	(	9,500 . )
				26		-9,500 .



<b>14a</b>	Enter the smaller of line 7 or line 12 . . . . .	<b>14a</b>	1,000.
<b>b</b>	. . . . .	<b>14b</b>	0.
<b>c</b>	. . . . . Subtract line 14a from line 12 . . . . .	<b>14c</b>	6,895.
<b>d</b>	. . . . .	<b>14d</b>	1,000.
<b>e</b>	. . . . .	<b>14e</b>	1,000.
<b>f</b>	If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b> . . . . . Enter the smaller of line 14a or line 14c . . . . . . . . . . . . . . . Add lines 14b and 14d . . . . .	<b>14f</b>	0.
<b>g</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>14g</b>	1,000.
<b>h</b>	<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed. Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III . . . . . Enter the smaller of line 14d or line 14g. <b>This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14h</b>	1,000.
<b>i</b>	Subtract line 14h from line 14g. <b>This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>14i</b>	0.

**Part I-C Filers Who Do Not Check a Box on Line 13**

**Caution:** If you checked a box on line 13, do not complete Part I-C.

<b>15a</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . . <b>b</b> Enter the smaller of line 12 or line 15a . . . . .	<b>15a</b>	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. <b>1.</b> You are not filing Form 2555. <b>2.</b> Line 4a is more than zero. <b>3.</b> Line 12 is more than line 15a.	<b>15b</b>	
<b>c</b>	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . . <b>d</b> Add lines 15b and 15c . . . . .		
<b>e</b>	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- . . . . .	<b>15c</b>	
	<b>Caution:</b> If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	<b>15d</b>	
<b>f</b>	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III . . . . . <b>g</b> Enter the smaller of line 15b or line 15f. <b>This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15e</b>	
<b>h</b>	Subtract line 15g from line 15f. <b>This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR</b> . . . . .	<b>15f</b>	
		<b>15g</b>	
		<b>15h</b>	

**Part II-A Additional Child Tax Credit (use only if completing Part I-C)**

**Caution:** If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

**Caution:** If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

<b>16a</b>	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B . . . . .	<b>16a</b>	
	line 27 <b>b</b> Number of qualifying children under 18 with the tax liability for 2021 . . . . . x		
	<b>18b</b>	<b>16b</b>	\$1,400.



31	Enter the smaller of line 4a or line 30 . . . . .	31
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .	32
33	Enter the amount shown below for your filing status. • Head of household—\$50,000	33
	• Married filing jointly or Qualifying widow(er)—\$60,000	34
	• All other filing statuses—\$40,000 . . . . .	35
34	Subtract line 33 from line 3. If zero or less, enter -0- . . . . .	36
35	Enter the amount from line 33 . . . . .	37
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .	38
	37 Multiply line 32 by \$2,000 . . . . .	39
	38 Multiply line 37 by line 36 . . . . .	
	39 Subtract line 38 from line 37 . . . . .	
40	Subtract line 39 from line 29. If zero or less, enter -0-. <b>This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19</b> . . . . .	40

# Paid Preparer's Due Diligence Checklist

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

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. a  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

Taxpayer name(s) shown on return

**PRAKASH MADHANAGOPALAN & ABARNA SWAMINATHAN**

Taxpayer identification number

**468-55-6639**

# 8867

Enter preparer's name and PTIN

**SYAM PRIYA RAM SAGAR GUPTA TALLAM**

**P02082703**

## 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

- Did you complete the return based on information for the applicable tax year provided by the taxpayer Yes No N/A or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . .
- 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, 1040-SS, or Schedule 8812 (Form

1040) 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?  
.....

- 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 figure the amount(s) of any credit(s) . . . . .
- 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.) . . . . . a Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . . 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.) . . . . .
- Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 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 figure the amount(s) of the credit(s) . . . . .

List those documents provided by the taxpayer, if any, that you relied on:

<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 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? . . . . .

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.)

- a Did you complete the required recertification Form 8862?
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

For Paperwork Reduction Act Notice, see separate instructions.

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

Table with 4 columns: Question, Yes, No, N/A. Row 9a: Have you determined that the taxpayer is eligible to claim the EIC... Row 9b: Did you ask the taxpayer if the child lived with the taxpayer for over half of the year...

Table with 4 columns: Question, Yes, No, N/A. Row 9c: 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)?

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

Table with 4 columns: Question, Yes, No, N/A. Row 10: Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent... Row 11: Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year... Row 12: Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents...

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

13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified Yes No tuition and related expenses for the claimed AOTC?

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

14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year Yes No and provided more than half of the cost of keeping up a home for the year for a qualifying person?

Eligibility Certification a 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 figure 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 figure 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 figure the amount(s) of the credit(s).

<sup>a</sup> If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and Yes 

No	complete?
<input checked="" type="checkbox"/>	<input type="checkbox"/>