# Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID)						
Taxpayer's name	Social securit	y number				
SURENDIRAN RAJAMANI	834-20-	-5246				
Spouse's name	Spouse's soc	Spouse's social security number				
PREMA CHIDHAMBARAM	965-96·	-1337				
	nter year you a	re autho	rizing.)			
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.			T. 4. 0.0.1			
1 Adjusted gross income		1	74,001.			
2 Total tax		3	4,901.			
<ul><li>3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099</li></ul>		4	7,162.			
,		5	7,261.			
5 Amount you owe	nd keen a con	- 1	r return)			
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amen						
to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to termin payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation business days prior to the payment (settlement) date. I also authorize the financial institutions involved in taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended Electronic Funds Withdrawal Consent.	ne U.S. Treasury and indicated in the tale itution to debit the inate the authorizate requests must be the processing of the payment. I furt	nd its designated and its designation and its design and its desig	gnated Financial tion software for his account. This evoke (cancel) a no later than 2 onic payment of wledge that the			
Taxpayer's PIN: check one box only	0	5 2 4	4 6			
X   I authorize   GLOBAL TAXES LLC   to enter or general	ate mv PIN 🗀	ter five digit	as my			
ERO firm name signature on the income tax return (original or amended) I am now authorizing.		n't enter all				
I will enter my PIN as my signature on the income tax return (original or amended) I aif you are entering your own PIN and your return is filed using the Practitioner PIN m below.						
Your signature ▶ Date I	<b>-</b>					
Spouse's PIN: check one box only						
X I authorize GLOBAL TAXES LLC to enter or generation			3 7 as my			
ERO firm name signature on the income tax return (original or amended) I am now authorizing.		ter five digit n't enter all				
I will enter my PIN as my signature on the income tax return (original or amended) I a	m now authorizi	na Check	this hoy <b>only</b>			
if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN m below.						
Spouse's signature ▶ Date I	•					
Practitioner PIN Method Returns Only—continue bel	low					
Part III Certification and Authentication — Practitioner PIN Method Only						
<b>ERO's EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5		8 6 1 er all zeros	9 8 9			
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am some requirements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers	ubmitting this retu	ırn in acco	ordance with the			

ERO's signature ▶

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

Date ▶

# E 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2021

OMB No. 1545-007

IRS Use Only-Do not write or staple in this space.

Filing Status Check only one box.	If yo	Single X Married filing jointly [u checked the MFS box, enter the ron is a child but not your dependen	name of y									
Your first name	and m	ddle initial	Last na	me					Your so	cial securi	ity number	
SURENDI	SURENDIRAN								834-20-5246			
If joint return, s	pouse's	first name and middle initial	Last na	me					Spouse	's social se	curity number	
PREMA			CHID	HAMBARAM					965-96-1337			
Home address	(numbe	er and street). If you have a P.O. box, see	instruction	ons.				Apt. no.	Preside	ion Campaign		
297 TURI	NPIK:	E RD						619	+	here if you		
City, town, or p	ost offi	ce. If you have a foreign address, also co	omplete s	paces below.	Sta	ite	ZIP	code			ntly, want \$3	
WESTBORG	DUGH				M	A	01	581		o tnis tuna. ow will not	Checking a t change	
Foreign country	/ name		F	oreign province/state	e/coun	ty	Fore	eign postal code	-1	k or refund	0	
										You	Spouse	
At any time du	ring 20	021, did you receive, sell, exchange	, or othe	rwise dispose of a	ny fina	ancial interest i	in an	y virtual curre	ncy?	Yes	⊠ No	
Standard Deduction	_	eone can claim:  You as a de Spouse itemizes on a separate retur		•		a dependent						
Age/Blindness	You:	☐ Were born before January 2, 1	957	Are blind Sr	ouse	: Was bo	rn be	fore January 2	2, 1957	☐ Is b	lind	
Dependents	-			(2) Social securi	ty	(3) Relationsh	Т			r (see instru	uctions):	
If more	(1) First name Last name		number		,	to you		Child tax c		1 '	ther dependents	
than four	MIT	HRA SURENDIRAN		966-95-7607 Daughte		Daughter	·				X	
dependents, see instructions	KUN	JMARAN SURENDIRAN		831-19-6285		Son		X				
and check	5 —											
here ▶												
	1	Wages, salaries, tips, etc. Attach I	Form(s) \	N-2					. 1		83 <b>,</b> 591.	
Attach	2a	Tax-exempt interest	2a		b T	axable interes	t		. 2b	,		
Sch. B if	3a	Qualified dividends	3a		<b>b</b> (	Ordinary divide	nds		. 3b	,		
required.	4a	IRA distributions	4a		b T	axable amoun	nt .		. 4b	)		
	5a	Pensions and annuities	5a		b T	axable amoun	nt .		. 5b			
Standard	6a	Social security benefits	6a		b T	axable amoun	nt .		. 6b	,		
Deduction for—	7	Capital gain or (loss). Attach Sche	dule D if	required. If not red	quired	l, check here		▶[	_ 7			
Single or Married filing	8	Other income from Schedule 1, lin	ne 10 .						. 8		-9,590.	
separately, \$12,550	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7,	and 8. T	his is your <b>total in</b>	come				▶ 9		74,001.	
Married filing	10	Adjustments to income from Sche	dule 1, l	ine 26					. 10	)		
jointly or Qualifying	11	Subtract line 10 from line 9. This is	s your <b>a</b> c	djusted gross inco	ome				▶ 11		74,001.	
widow(er), \$25,100	12a	Standard deduction or itemized	deducti	ons (from Schedul	e A)	12	a	25,10	0.			
Head of	b	Charitable contributions if you take				ructions) 12	b	60				
household, \$18,800	С	Add lines 12a and 12b							. 12	С	25,700.	
If you checked	13	Qualified business income deduct	ion from	Form 8995 or For	n 899	95-A			. 13			
any box under Standard	14	A							. 14	,	25 <b>,</b> 700.	
Deduction, see instructions.	15	Taxable income. Subtract line 14	from lin	e 11. If zero or less	, ente	er -0			. 15		48,301.	
)												

Form 1040 (2021	)									Page Z		
	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌			16	5,401.		
	17	Amount from Schedule 2, lin	ne 3						17			
	18	Add lines 16 and 17							18	5,401.		
	19	Nonrefundable child tax cre	dit or credit for o	ther depender	nts from Schedule	8812			19	500.		
	20	Amount from Schedule 3, lin	ne 8						20			
	21	Add lines 19 and 20							21	500.		
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0					22	4,901.		
	23	Other taxes, including self-e	employment tax,	from Schedule	e 2, line 21				23	0.		
	24	Add lines 22 and 23. This is	your <b>total tax</b>					. ▶	24	4,901.		
	25	Federal income tax withheld	I from:									
	а	Form(s) W-2				25a	7,	162.				
	b	Form(s) 1099				25b						
	С	Other forms (see instruction	s)			25c						
	d	Add lines 25a through 25c							25d	7,162.		
If you have a	26	2021 estimated tax paymen	ts and amount a	pplied from 20	20 return				26			
qualifying child,	27a	Earned income credit (EIC)				27a						
attach Sch. EIC.		Check here if you were I										
		January 2, 2004, and you taxpayers who are at least a										
	b	Nontaxable combat pay elec	-	1 1	otraotiono							
	c	Prior year (2019) earned inco				1						
	28	Refundable child tax credit of			Schedule 8812	28	3.	600.				
	29	American opportunity credit				29	,					
	30	Recovery rebate credit. See				30	1,	400.				
	31	Amount from Schedule 3, lir				31	<u> </u>					
	32	Add lines 27a and 28 through				refunda	able credi	ts ►	32	5,000.		
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				. ▶	33	12,162.		
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amou	nt you <b>o</b> v	/erpaid		34	7,261.		
neiulia	35a	Amount of line 34 you want	refunded to you	<b>J.</b> If Form 8888	s is attached, chec	ck here		<b>▶</b> □	35a	7,261.		
Direct deposit?	▶b	Routing number 0 1 1	0 0 0 1	3 8	<b>▶ c</b> Type:	Checkir	ng 🗶 S	avings				
See instructions.	▶d	Account number 0 0 4	6 4 5 7	5 5 5 7	7 0							
	36	Amount of line 34 you want	applied to your	2022 estimate	ed tax ►	36						
Amount	37	Amount you owe. Subtract	line 33 from line	24. For details	s on how to pay,	see instru	uctions	. •	37			
You Owe	38	Estimated tax penalty (see in	nstructions) .		🕨	38						
<b>Third Party</b>	Do	you want to allow another	person to disc	cuss this retu	n with the IRS?	See _	_					
Designee		tructions					Yes. Cor			⊠ No		
		signee's ne ▶		Phone no. ▶				al identif r (PIN) ▶		$\overline{}$		
Cian		der penalties of perjury, I declare	that I have examine		l accompanying sch	edules an		. ,		t of my knowledge and		
Sign		lef, they are true, correct, and com										
Here	You	ur signature		Date	Your occupation					t you an Identity		
	k .									N, enter it here		
Joint return? See instructions.	0	and almost a life interest and	Ladiona de la companya de la company	Data	SOFTWARE E		EER	<u>'</u>	nst.) ▶	<u> </u>		
Keep a copy for	Spo	ouse's signature. If a joint return,	both must sign.	Date	Spouse's occupati	on				at your spouse an ection PIN, enter it here		
your records.				HOME MAKER				I .	nst.) ▶			
	Pho	one no. (774) 329-366	4	Email address	SURENDIRAN.RA		GMAIL.CON	l l				
Deid	Pre	parer's name	Preparer's signat	ure		Date		PTIN		Check if:		
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/04	/2022	202082	2703	Self-employed		
Preparer		m's name ► GLOBAL TA						Phon	ie no. (	678) 965-9522		
Use Only	Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041								Firm's EIN ► 30-1017196			
								_				

### SCHEDULE 1 (Form 1040)

# **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2021

Attachment

Department of the Treasury Internal Revenue Service

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

SURENDIRAN RAJAMANI & PREMA CHIDHAMBARAM

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

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

nd the latest information. Sequence No. 01

Your social security number

834-20-5246

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes	S	1	
<b>2</b> a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions)	•		
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, transchedule E		5	-9,590.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling income	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	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		
ı	Olympic and Paralympic medals and USOC prize money (see instructions)	81		
m	Section 951(a) inclusion (see instructions)	8m		
n	Section 951A(a) inclusion (see instructions)	8n		
0	Section 461(I) excess business loss adjustment	80		
р	Taxable distributions from an ABLE account (see instructions) .	8p		
Z	Other income. List type and amount ▶	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 10 1040-NR, line 8	040, 1040-SR, or	10	-9 590

Schedule 1 (Form 1040) 2021 Page **2** 

	Educator expenses	11
2	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12
3	Health savings account deduction. Attach Form 8889	13
ŀ	Moving expenses for members of the Armed Forces. Attach Form 3903	14
5	Deductible part of self-employment tax. Attach Schedule SE	15
6	Self-employed SEP, SIMPLE, and qualified plans	16
7	Self-employed health insurance deduction	17
3	Penalty on early withdrawal of savings	18
9a	Alimony paid	19a
b	Recipient's SSN	
С	Date of original divorce or separation agreement (see instructions) ▶	
0	IRA deduction	20
1	Student loan interest deduction	21
2	Reserved for future use	22
3	Archer MSA deduction	23
4	Other adjustments:	
а	Jury duty pay (see instructions)	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit 24b	
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	
d	Reforestation amortization and expenses	
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	
f	Contributions to section 501(c)(18)(D) pension plans 24f	
g	Contributions by certain chaplains to section 403(b) plans 24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	
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	
j	Housing deduction from Form 2555	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	
Z	Other adjustments. List type and amount ▶	
5	Total other adjustments. Add lines 24a through 24z	25

#### **SCHEDULE E** (Form 1040)

**Supplemental Income and Loss** 

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleE for instructions and the latest information.

Attachment Sequence No. **13** 

Name(s)	shown on return								Your soc	ial securit	y number
SURE	NDIRAN RAJAMANI	& PREMA CHI	DHAMBARAM						834-2	20-524	6
Part		s From Rental Re									
	Schedule C. See i	instructions. If you a	re an individual, rep	ort farr	m rental i	ncome	or loss f	rom Form 48	335 on pag	e 2, line 4	0.
	you make any payme				٠,						
<b>B</b> If "	Yes," did you or will yo	ou file required Fo	rm(s) 1099?							. 🗆 <b>\</b>	es 🗌 No
1a	Physical address of e	each property (stre	eet, city, state, ZIF	code	<del>)</del>						
A	CHINNADHARAPUR	RAM TIRUPUR	TAMIL NADU	IN (	639202	2					
B											
C		1					1				
1b	Type of Property	2 For each rer	ntal real estate prop rt the number of fa	perty l	isted			Rental	Person		QJV
	(from list below)	personal use	e days. Check the	<b>QJV</b> h	ox only		L	Days	Day	/S	
A	3	if you meet t	the requirements to it venture. See inst	o file a	sa ´	Α		365		0	
B		quaiiileu joir	it venture. See irisi	lluctio	115.	В					
C						С					
	of Property:										
-	le Family Residence		nort-Term Rental				7 Self-				
2 Mult Incom	i-Family Residence	4 Commercia	Properties:	6 Ro	yalties		8 Othe	r (describe)			
			•	-		Α	4 E O	E	3		С
<del>3</del> 4	Rents received			3			450.				
	Royalties received .			4							
Expen 5				5							
6	Advertising Auto and travel (see in			6							
7	Cleaning and mainter	•		7		1	640.				
8	Commissions			8			010.				
9	Insurance			9							
10	Legal and other profe			10							
11	Management fees .			11		1	300.				
12	Mortgage interest pai			12			300.				
13	Other interest	•		13							
14	Repairs			14		2,	150.				
15	Supplies			15			210.				
16	Taxes			16							
17	Utilities			17		2,	740.				
18	Depreciation expense			18							
19	Other (list) ▶			19							
20	Total expenses. Add I			20		10,	040.				
21	Subtract line 20 from	line 3 (rents) and/	or 4 (royalties). If								
	result is a (loss), see	instructions to find	d out if you must								
	file <b>Form 6198</b>			21		<b>-9</b> ,	590.				
22	Deductible rental real		limitation, if any,								
	on Form 8582 (see in	,		22	[(	9,5	590.)	(		)(	)
23a	Total of all amounts re	•					23a		450.		
b	Total of all amounts re	•	, , , .				23b				
C	Total of all amounts re	•					23c				
d	Total of all amounts re	•					23d	_	0 040		
e 04	Total of all amounts re	•					23e	1	0,040.		
24	Income. Add positive						a a		. 24	/	0 E00 \
25	Losses. Add royalty lo									(	9,590.)
26	Total rental real esta here. If Parts II, III, I'										
	Schedule 1 (Form 104										-9 <b>,</b> 590.

#### **SCHEDULE 8812** (Form 1040)

**Credits for Qualifying Children** and Other Dependents

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

1040-SF 1040-NR

OMB No. 1545-0074

Attachment Sequence No. 47

Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

SURENDIRAN RAJAMANI & PREMA CHIDHAMBARAM 834-20-5246 Child Tax Credit and Credit for Other Dependents Part I-A 1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . 1 74,001. 2a b Enter the amounts from lines 45 and 50 of your Form 2555 . . . . . . . . 2b 0. Enter the amount from line 15 of your Form 4563 . . . . . . . . . . . 2c c 0. 2dd 3 3 74,001. Number of qualifying children under age 18 with the required social security number 4a 4a Number of children included on line 4a who were under age 6 at the end of 2021 . . . 1. 0. 5 If line 4a is more than zero, enter the amount from the Line 5 Worksheet; otherwise, enter -0-. 5 3,600. Number of other dependents, including any qualifying children who are not under age 6 18 or who do not have the required social security number . . . . . . . . . . . . Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a. 7 500. 8 8 4,100. Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 400,000. 10 Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. 10 0. 11 11 0. 12 12 4,100. 13 Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021  $\square$ Filers Who Check a Box on Line 13 Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. 14a 500. 14b b 3,600. If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A** . . . . 14c c 5,401. 14d 500. Add lines 14b and 14d . . . 14e 4,100. 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 14f 0. Caution: 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. 4,100. Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III . . . . . . 14g Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 500. 14h Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of 3,600. REV 01/31/22 PRO

Schedule 8812 (Form 1040) 2021 Page 2

Part	I-C Filers Who Do Not Check a Box on Line 13		
Cautio	on: If you checked a box on line 13, do not complete Part I-C.		
15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	1. You are not filing Form 2555.		
	2. Line 4a is more than zero.		
	3. Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0	15c	
d	Add lines 15b and 15c	15d	
e	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-	15e	
	<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.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. 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	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your		
	Form 1040, 1040-SR, or 1040-NR	15h	
Part	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
	on: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.		
Cautio	on: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child ta	x credit.	
16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	
b	Number of qualifying children under 18 with the required social security number: x \$1,400.		
	Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27	16b	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the <b>smaller</b> of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result $\ldots \ldots \ldots \ldots \ldots \ldots \ldots$	20	
	<b>Next.</b> On line 16b, is the amount \$4,200 or more?		
	No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.		
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		
Part			
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 .		
23	Add lines 21 and 22		
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a,		
	and Schedule 3 (Form 1040), line 11.		
25	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	25	
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the <b>larger</b> of line 20 or line 25	26	
Part	II-C Additional Child Tay Credit		
Part 27	Enter this amount on line 15c	27	
41	Linter unit difficult the title titl	<i></i>	

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Part	Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)		
28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line	30	
	<b>Caution:</b> If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
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.		
	• Married filing jointly or Qualifying widow(er)—\$60,000		
	• Head of household—\$50,000		
	• All other filing statuses—\$40,000	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
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	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0 This is your additional tax. If more than zero, enter		
	this amount on Schedule 2 (Form 1040), line 19	40	

**BAA** REV 01/31/22 PRO

Schedule 8812 (Form 1040) 2021

(Rev. December 2021)

Department of the Treasury Internal Revenue Service

## 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

Form **8867** (Rev. 12-2021)

OMB No. 1545-0074

Attachment ▶ To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. Sequence No. 70▶ Go to www.irs.gov/Form8867 for instructions and the latest information. Taxpaver identification number Taxpayer name(s) shown on return

SURENDIRAN RAJAMANI & PREMA CHIDHAMBARAM 834-20-5246 Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703 **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 ☐ EIC X CTC/ACTC/ODC for the benefit(s) claimed (check all that apply). ☐ AOTC ☐ HOH Did you complete the return based on information for the applicable tax year provided by the taxpayer No N/A or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . X If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC 2 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 X 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 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.) X Did you make reasonable inquiries to determine the correct, complete, and consistent information? . 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 List those documents provided by the taxpayer, if any, that you relied on: 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  $\mathbf{x}$ 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.) If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and

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Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children	Yes	No	N/A
	claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer			
D	has supported the child the entire year?			
С	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)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim C	CTC, A	CTC,
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?	Yes	No	N/A
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, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	×		
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?	×		
Part			Part \	/.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qua	alified	Yes	No
Part	tuition and related expenses for the claimed AOTC?		Dort	\/I\
Paru 14	<b>Due Diligence Questions for Claiming HOH</b> (If the return does not claim HOH filing statu Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax		Yes	No
14	and provided more than half of the cost of keeping up a home for the year for a qualifying person?	. year		
Part				
	▶ You will have complied with all due diligence requirements for claiming the applicable credit(s) as status on the return of the taxpayer identified above if you:	nd/or H	OH fili	ng
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit( 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 check credit(s) claimed and HOH filing status, if claimed;	list for a	ıny app	licable
	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 88 Document Retention.	67 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>	's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the applica obtained.</li></ol>	ble worl	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>			
	▶ If you have not complied with all due diligence requirements, you may have to pay a penalty for e comply related to a claim of an applicable credit or HOH filing status (see instructions for more in			
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct		Yes	No
	complete?		<b>X</b>	
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