

# IRS e-file Signature Authorization

▶ 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<br>VENKATA GIRI BABU TOMMANDRU | Social security number<br>468-93-8950          |
| Spouse's name<br>KUSUMATEJASWINI TOMMANDRU     | Spouse's social security number<br>977-90-3310 |

## 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   | 1 | 72,947. |
| 2 Total tax   | 2 | 4,269.  |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 6,846.  |
| 4 Amount you want refunded to you                               | 4 | 2,577.  |
| 5 Amount you owe  | 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 signature on the income tax return (original or amended) I am now authorizing. 3 8 9 5 0 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.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. 0 3 3 1 0 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 ▶ \_\_\_\_\_ 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. 5 8 7 2 7 8 6 1 9 8 9 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 ▶ \_\_\_\_\_ 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 your 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<br>VENKATA GIRI BABU  |  | Last name<br>TOMMANDRU        |             | Your social security number<br>468-93-8950     |  |
| If joint return, spouse's first name and middle initial<br>KUSUMATEJASWINI                       |  | Last name<br>TOMMANDRU        |             | Spouse's social security number<br>977-90-3310 |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br>8253 RANCHVIEDR   |  |                               |             | Apt. no.<br>1104                               |  |
| City, town, or post office. If you have a foreign address, also complete spaces below.<br>IRVING |  |                               | State<br>TX | ZIP code<br>75063                              |  |
| Foreign country name   |  | Foreign province/state/county |             | Foreign postal code                            |  |

**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.  
 You  Spouse

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):

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) <input checked="" type="checkbox"/> if qualifies for (see instructions):<br>Child tax credit | Credit for other dependents         |
|----------------|-----------|----------------------------|-------------------------|--|-------------------------------------|
| GEETHANVITHA   | TOMMANDRU | 977-90-3340                | Daughter                | <input type="checkbox"/>   | <input checked="" type="checkbox"/> |
| NAVANEETH      | TOMMANDRU | 977-90-3366                | 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.<br><br><b>Standard Deduction for—</b><br>• Single or Married filing separately, \$12,550<br>• Married filing jointly or Qualifying widow(er), \$25,100<br>• Head of household, \$18,800<br>• If you checked any box under Standard Deduction, see instructions. | <b>1</b>   | Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .  | <b>1</b>   | 84,287.  |
|  | <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>7</b>   | Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/> | <b>7</b>   |          |
|  | <b>8</b>   | Other income from Schedule 1, line 10 . . . . .   | <b>8</b>   | -11,340. |
|  | <b>9</b>   | Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . . ▶                               | <b>9</b>   | 72,947.  |
|  | <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>  | 72,947.  |
|  | <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>   | 47,247.    |          |

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

|                                      |  |            |        |
|--------------------------------------|--|------------|--------|
| <b>16</b>                            | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____   | <b>16</b>  | 5,269. |
| <b>17</b>                            | Amount from Schedule 2, line 3   | <b>17</b>  |        |
| <b>18</b>                            | Add lines 16 and 17  | <b>18</b>  | 5,269. |
| <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>  | 4,269. |
| <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>  | 4,269. |
| <b>25</b>                            | Federal income tax withheld from:  |            |        |
| <b>a</b>                             | Form(s) W-2  | <b>25a</b> | 6,846. |
| <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> | 6,846. |
| <b>26</b>                            | 2021 estimated tax payments and amount applied from 2020 return  | <b>26</b>  |        |
| <b>27a</b>                           | Earned income credit (EIC)<br>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>27a</b> |        |
| <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>  |        |
| <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>  |        |
| <b>33</b>                            | Add lines 25d, 26, and 32. These are your <b>total payments</b>  | <b>33</b>  | 6,846. |
| <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>  | 2,577. |
|                                      | <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> | 2,577. |
| Direct deposit?<br>See instructions. | <b>b</b> Routing number: X X X X X X X X X X <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings   |            |        |
|                                      | <b>d</b> Account number: X   |            |        |
|                                      | <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>  |        |

If you have a qualifying child, attach Sch. EIC.

**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<br>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<br>HOME MAKER    | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. (469) 465-1897                               | Email address VGBTOMMANDRU@GMAIL.COM |                                      |   |

**Paid Preparer Use Only**

|  |   |                    |                   |   |
|--|---|--------------------|-------------------|---|
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>03/04/2022 | PTIN<br>P02082703 | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Firm's address<br>2530 Pebble Creek Ln Cumming GA 30041   |                    |                   | Phone no. (678) 965-9522                            |
|  |   |                    |                   | Firm's EIN<br>30-1017196                            |

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
VENKATA GIRI BABU & KUSUMATEJASWINI TOMMANDRU

Your social security number  
468-93-8950

**Part I Additional Income**

|           |   |           |          |
|-----------|---|-----------|----------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  | <b>1</b>  |          |
| <b>2a</b> | Alimony received . . . . .  | <b>2a</b> |          |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions) ▶ _____   |           |          |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  | <b>3</b>  |          |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   | <b>4</b>  |          |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   | <b>5</b>  | -11,340. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  | <b>6</b>  |          |
| <b>7</b>  | Unemployment compensation . . . . .   | <b>7</b>  |          |
| <b>8</b>  | Other income:   |           |          |
| <b>a</b>  | Net operating loss . . . . .  | <b>8a</b> | ( )      |
| <b>b</b>  | Gambling income . . . . .   | <b>8b</b> |          |
| <b>c</b>  | Cancellation of debt . . . . .  | <b>8c</b> |          |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .  | <b>8d</b> | ( )      |
| <b>e</b>  | Taxable Health Savings Account distribution . . . . .   | <b>8e</b> |          |
| <b>f</b>  | Alaska Permanent Fund dividends . . . . .   | <b>8f</b> |          |
| <b>g</b>  | Jury duty pay . . . . .   | <b>8g</b> |          |
| <b>h</b>  | Prizes and awards . . . . .   | <b>8h</b> |          |
| <b>i</b>  | Activity not engaged in for profit income . . . . .   | <b>8i</b> |          |
| <b>j</b>  | Stock options . . . . .   | <b>8j</b> |          |
| <b>k</b>  | 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 . . . . . | <b>8k</b> |          |
| <b>l</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .   | <b>8l</b> |          |
| <b>m</b>  | Section 951(a) inclusion (see instructions) . . . . .   | <b>8m</b> |          |
| <b>n</b>  | Section 951A(a) inclusion (see instructions) . . . . .  | <b>8n</b> |          |
| <b>o</b>  | Section 461(l) excess business loss adjustment . . . . .  | <b>8o</b> |          |
| <b>p</b>  | Taxable distributions from an ABLE account (see instructions) . . . . .   | <b>8p</b> |          |
| <b>z</b>  | Other income. List type and amount ▶ _____  | <b>8z</b> |          |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .   | <b>9</b>  |          |
| <b>10</b> | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .   | <b>10</b> | -11,340. |

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

Schedule 1 (Form 1040) 2021

**Part II Adjustments to Income**

|            |  |            |            |
|------------|--|------------|------------|
| <b>11</b>  | Educator expenses . . . . .  |            | <b>11</b>  |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .  |            | <b>12</b>  |
| <b>13</b>  | Health savings account deduction. Attach Form 8889 . . . . .   |            | <b>13</b>  |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .  |            | <b>14</b>  |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .   |            | <b>15</b>  |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .   |            | <b>16</b>  |
| <b>17</b>  | Self-employed health insurance deduction . . . . .   |            | <b>17</b>  |
| <b>18</b>  | Penalty on early withdrawal of savings . . . . .   |            | <b>18</b>  |
| <b>19a</b> | Alimony paid . . . . .   |            | <b>19a</b> |
| <b>b</b>   | Recipient's SSN . . . . .  | ▶          |            |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions) ▶  |            |            |
| <b>20</b>  | IRA deduction . . . . .  |            | <b>20</b>  |
| <b>21</b>  | Student loan interest deduction . . . . .  |            | <b>21</b>  |
| <b>22</b>  | Reserved for future use . . . . .  |            | <b>22</b>  |
| <b>23</b>  | Archer MSA deduction . . . . .   |            | <b>23</b>  |
| <b>24</b>  | Other adjustments:   |            |            |
| <b>a</b>   | Jury duty pay (see instructions) . . . . .   | <b>24a</b> |            |
| <b>b</b>   | Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .                                       | <b>24b</b> |            |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .   | <b>24c</b> |            |
| <b>d</b>   | Reforestation amortization and expenses . . . . .  | <b>24d</b> |            |
| <b>e</b>   | Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .  | <b>24e</b> |            |
| <b>f</b>   | Contributions to section 501(c)(18)(D) pension plans . . . . .   | <b>24f</b> |            |
| <b>g</b>   | Contributions by certain chaplains to section 403(b) plans . . . . .   | <b>24g</b> |            |
| <b>h</b>   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .  | <b>24h</b> |            |
| <b>i</b>   | 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 . . . . . | <b>24i</b> |            |
| <b>j</b>   | Housing deduction from Form 2555 . . . . .   | <b>24j</b> |            |
| <b>k</b>   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .  | <b>24k</b> |            |
| <b>z</b>   | Other adjustments. List type and amount ▶  | <b>24z</b> |            |
| <b>25</b>  | Total other adjustments. Add lines 24a through 24z . . . . .   |            | <b>25</b>  |
| <b>26</b>  | Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .   |            | <b>26</b>  |

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

VENKATA GIRI BABU & KUSUMATEJASWINI TOMMANDRU

Your social security number

468-93-8950

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No

**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

|           |   |  |                  |                   |                          |
|-----------|---|--|------------------|-------------------|--------------------------|
| <b>1a</b> | Physical address of each property (street, city, state, ZIP code) |  |                  |                   |                          |
| <b>A</b>  | FDHFH DHGTHH ANDHARA PRADESH IN 533236                            |  |                  |                   |                          |
| <b>B</b>  |   |  |                  |                   |                          |
| <b>C</b>  |   |  |                  |                   |                          |
| <b>1b</b> | Type of Property (from list below)                                | <b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV                      |
| <b>A</b>  | 3   |  | 365              | 0                 | <input type="checkbox"/> |
| <b>B</b>  |   |  |                  |                   | <input type="checkbox"/> |
| <b>C</b>  |   |  |                  |                   | <input type="checkbox"/> |

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

| Income:   | Properties: | A           | B   | C   |
|---|-------------|-------------|-----|-----|
| <b>3</b> Rents received . . . . .   | <b>3</b>    | 400.        |     |     |
| <b>4</b> Royalties received . . . . .   | <b>4</b>    |             |     |     |
| <b>Expenses:</b>  |             |             |     |     |
| <b>5</b> Advertising . . . . .  | <b>5</b>    |             |     |     |
| <b>6</b> Auto and travel (see instructions) . . . . .   | <b>6</b>    |             |     |     |
| <b>7</b> Cleaning and maintenance . . . . .   | <b>7</b>    | 1,500.      |     |     |
| <b>8</b> Commissions. . . . .   | <b>8</b>    |             |     |     |
| <b>9</b> Insurance . . . . .  | <b>9</b>    |             |     |     |
| <b>10</b> Legal and other professional fees . . . . .   | <b>10</b>   |             |     |     |
| <b>11</b> Management fees . . . . .   | <b>11</b>   | 1,200.      |     |     |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>   |             |     |     |
| <b>13</b> Other interest. . . . .   | <b>13</b>   |             |     |     |
| <b>14</b> Repairs. . . . .  | <b>14</b>   | 2,900.      |     |     |
| <b>15</b> Supplies . . . . .  | <b>15</b>   | 2,590.      |     |     |
| <b>16</b> Taxes . . . . .   | <b>16</b>   |             |     |     |
| <b>17</b> Utilities. . . . .  | <b>17</b>   | 3,550.      |     |     |
| <b>18</b> Depreciation expense or depletion . . . . .   | <b>18</b>   |             |     |     |
| <b>19</b> Other (list) ▶ . . . . .  | <b>19</b>   |             |     |     |
| <b>20</b> Total expenses. Add lines 5 through 19 . . . . .  | <b>20</b>   | 11,740.     |     |     |
| <b>21</b> 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 . . . . .   | <b>21</b>   | -11,340.    |     |     |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .  | <b>22</b>   | ( 11,340. ) | ( ) | ( ) |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b>  | 400.        |     |     |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .   | <b>23b</b>  |             |     |     |
| <b>c</b> Total of all amounts reported on line 12 for all properties . . . . .  | <b>23c</b>  |             |     |     |
| <b>d</b> Total of all amounts reported on line 18 for all properties . . . . .  | <b>23d</b>  |             |     |     |
| <b>e</b> Total of all amounts reported on line 20 for all properties . . . . .  | <b>23e</b>  | 11,740.     |     |     |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>   |             |     |     |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .  | <b>25</b>   | ( 11,340. ) |     |     |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b>   | -11,340.    |     |     |

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

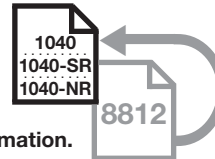


**SCHEDULE 8812**  
**(Form 1040)**

**Credits for Qualifying Children and Other Dependents**

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

▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.



OMB No. 1545-0074

**2021**

Attachment Sequence No. **47**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

VENKATA GIRI BABU & KUSUMATEJASWINI TOMMANDRU

Your social security number

468-93-8950

**Part I-A Child Tax Credit and Credit for Other Dependents**

|  |   |           |          |         |
|--|---|-----------|----------|---------|
| <b>1</b>   | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR  |           | <b>1</b> | 72,947. |
| <b>2a</b>  | Enter income from Puerto Rico that you excluded   | <b>2a</b> |          |         |
| <b>b</b>   | Enter the amounts from lines 45 and 50 of your Form 2555  | <b>2b</b> | 0.       |         |
| <b>c</b>   | Enter the amount from line 15 of your Form 4563   | <b>2c</b> |          |         |
| <b>d</b>   | Add lines 2a through 2c   | <b>2d</b> | 0.       |         |
| <b>3</b>   | Add lines 1 and 2d  | <b>3</b>  | 72,947.  |         |
| <b>4a</b>  | Number of qualifying children under age 18 with the required social security number   | <b>4a</b> | 0.       |         |
| <b>b</b>   | Number of children included on line 4a who were under age 6 at the end of 2021  | <b>4b</b> | 0.       |         |
| <b>c</b>   | Subtract line 4b from line 4a   | <b>4c</b> | 0.       |         |
| <b>5</b>   | If line 4a is more than zero, enter the amount from the <b>Line 5 Worksheet</b> ; otherwise, enter -0-  | <b>5</b>  |          |         |
| <b>6</b>   | Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number   | <b>6</b>  | 2.       |         |
| <b>Caution:</b> 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. |   |           |          |         |
| <b>7</b>   | Multiply line 6 by \$500  | <b>7</b>  | 1,000.   |         |
| <b>8</b>   | Add lines 5 and 7   | <b>8</b>  | 1,000.   |         |
| <b>9</b>   | Enter the amount shown below for your filing status.<br>• Married filing jointly—\$400,000 }<br>• All other filing statuses—\$200,000 }   | <b>9</b>  | 400,000. |         |
| <b>10</b>  | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• 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. }   | <b>10</b> | 0.       |         |
| <b>11</b>  | Multiply line 10 by 5% (0.05)   | <b>11</b> | 0.       |         |
| <b>12</b>  | Subtract line 11 from line 8. If zero or less, enter -0-  | <b>12</b> | 1,000.   |         |
| <b>13</b>  | Check all the boxes that apply to you (or your spouse if married filing jointly).<br><b>A</b> Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 <input checked="" type="checkbox"/><br><b>B</b> Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 <input type="checkbox"/> |           |          |         |

**Part I-B 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.

|            |   |            |        |
|------------|---|------------|--------|
| <b>14a</b> | Enter the smaller of line 7 or line 12  | <b>14a</b> | 1,000. |
| <b>b</b>   | Subtract line 14a from line 12  | <b>14b</b> | 0.     |
| <b>c</b>   | If line 14a is zero, enter -0-; otherwise, enter the amount from the <b>Credit Limit Worksheet A</b>  | <b>14c</b> | 5,269. |
| <b>d</b>   | Enter the smaller of line 14a or line 14c   | <b>14d</b> | 1,000. |
| <b>e</b>   | Add lines 14b and 14d   | <b>14e</b> | 1,000. |
| <b>f</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-<br><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>14f</b> | 0.     |
| <b>g</b>   | Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III   | <b>14g</b> | 1,000. |
| <b>h</b>   | 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.     |

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

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Schedule 8812 (Form 1040) 2021

**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>15a</b> |  |
| <b>b</b>   | Enter the smaller of line 12 or line 15a . . . . .   | <b>15b</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>c</b>   | If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0- . . . . .  | <b>15c</b> |  |
| <b>d</b>   | Add lines 15b and 15c . . . . .  | <b>15d</b> |  |
| <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>15e</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>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>15f</b> |  |
| <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>15g</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>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 and enter -0- on line 27 . . . . .  | <b>16a</b> |  |
| <b>b</b>   | Number of qualifying children under 18 with the required social security number: _____ x \$1,400.<br>Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27 . . . . .   | <b>16b</b> |  |
|            | <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.  |            |  |
| <b>17</b>  | Enter the <b>smaller</b> of line 16a or line 16b . . . . .  | <b>17</b>  |  |
| <b>18a</b> | Earned income (see instructions) . . . . .  | <b>18a</b> |  |
| <b>b</b>   | Nontaxable combat pay (see instructions) . . . . .  | <b>18b</b> |  |
| <b>19</b>  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .  | <b>19</b>  |  |
| <b>20</b>  | Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .   | <b>20</b>  |  |
|            | <b>Next.</b> On line 16b, is the amount \$4,200 or more?<br><input type="checkbox"/> <b>No.</b> 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.<br><input type="checkbox"/> <b>Yes.</b> 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 II-B Certain Filers Who Have Three or More Qualifying Children**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>21</b> | 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 . . . . . | <b>21</b> |  |
| <b>22</b> | 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 . . . . .   | <b>22</b> |  |
| <b>23</b> | Add lines 21 and 22 . . . . .  | <b>23</b> |  |
| <b>24</b> | <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. }<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }  | <b>24</b> |  |
| <b>25</b> | Subtract line 24 from line 23. If zero or less, enter -0- . . . . .  | <b>25</b> |  |
| <b>26</b> | Enter the <b>larger</b> of line 20 or line 25 . . . . .  | <b>26</b> |  |
|           | <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.  |           |  |

**Part II-C Additional Child Tax Credit**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>27</b> | Enter this amount on line 15c . . . . . | <b>27</b> |  |
|-----------|---|-----------|--|



**Part III Additional Tax** (use only if line 14g or line 15f, whichever applies, is zero)

|            |   |            |  |
|------------|---|------------|--|
| <b>28a</b> | Enter the amount from line 14f or line 15e, whichever applies . . . . .   | <b>28a</b> |  |
| <b>b</b>   | Enter the amount from line 14e or line 15d, whichever applies . . . . .   | <b>28b</b> |  |
| <b>29</b>  | Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax . . . . .   | <b>29</b>  |  |
| <b>30</b>  | 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 . . . . .<br><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. | <b>30</b>  |  |
| <b>31</b>  | Enter the smaller of line 4a or line 30 . . . . .   | <b>31</b>  |  |
| <b>32</b>  | Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33 . . . . .   | <b>32</b>  |  |
| <b>33</b>  | Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Married filing jointly or Qualifying widow(er)—\$60,000</li> <li>• Head of household—\$50,000</li> <li>• All other filing statuses—\$40,000</li> </ul>   | <b>33</b>  |  |
| <b>34</b>  | Subtract line 33 from line 3. If zero or less, enter -0- . . . . .  | <b>34</b>  |  |
| <b>35</b>  | Enter the amount from line 33 . . . . .   | <b>35</b>  |  |
| <b>36</b>  | 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 . . . . .  | <b>36</b>  |  |
| <b>37</b>  | Multiply line 32 by \$2,000 . . . . .   | <b>37</b>  |  |
| <b>38</b>  | Multiply line 37 by line 36 . . . . .   | <b>38</b>  |  |
| <b>39</b>  | Subtract line 38 from line 37 . . . . .   | <b>39</b>  |  |
| <b>40</b>  | 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> . . . . .  | <b>40</b>  |  |

DO NOT MAIL

**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.  
▶ Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **70**

|   |   |
|---|---|
| Taxpayer name(s) shown on return<br>VENKATA GIRI BABU & KUSUMATEJASWINI TOMMANDRU | Taxpayer identification number<br>468-93-8950 |
| Enter preparer's name and PTIN<br>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

|   | Yes                                 | No                                  | N/A                      |
|---|-------------------------------------|-------------------------------------|--------------------------|
| <b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>2</b> 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?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• 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.<br>• 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)   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>4</b> 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"/> |                          |
| <b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information?  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>b</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"/>            |                          |
| <b>5</b> 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)<br>List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____ | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>6</b> 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"/>            |                          |
| <b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?<br><b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>a</b> Did you complete the required recertification Form 8862?   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?   | <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                      |
|---|--------------------------|--------------------------|--------------------------|
| <b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>b</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"/> |                          |
| <b>c</b> 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                      |
|---|-------------------------------------|--------------------------|--------------------------|
| <b>10</b> 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"/> |                          |
| <b>11</b> 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? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>12</b> 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                       |
|--|--------------------------|--------------------------|
| <b>13</b> 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                       |
|--|--------------------------|--------------------------|
| <b>14</b> 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 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).

▶ **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).**

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