

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name SHANMUGAM PETHAPERUMAL	Social security number 157-06-8323
Spouse's name POORNIMADEVI MUTHAIAN	Spouse's social security number 678-10-3902

Part I Tax Return Information – Tax Year Ending December 31, 2022 (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	41,223.
2	Total tax	2	0.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	12,920.
4	Amount you want refunded to you	4	14,420.
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

6	8	3	2	3
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 as my signature on the income tax return (original or amended) I am now authorizing.
- 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

0	3	9	0	2
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 as my signature on the income tax return (original or amended) I am now authorizing.
- 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.

2	2	2	4	9	6	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 [X] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Personal information section including name, social security numbers, and home address.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [X] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Lists dependents PRANAV and NIKHIL SHANMUGAM.

Main income table with columns for description and amount. Rows include Total amount from Form(s) W-2 (130,061), Tax-exempt interest (2a), Qualified dividends (3a: 595), IRA distributions (4a), Pensions and annuities (5a), Social security benefits (6a), Capital gain or loss (7: 5,001), Other income from Schedule 1 (8: -95,399), Total income (9: 41,223), Adjustments to income (10), Adjusted gross income (11: 41,223), Standard deduction (12: 25,900), and Taxable income (15: 15,323).

Table with 2 columns: Line number and Amount. Rows 16-24: Tax and Credits. Total tax (line 24) is 0.

Table with 2 columns: Line number and Amount. Rows 25-33: Payments. Total payments (line 33) is 14,420.

Table with 2 columns: Line number and Amount. Rows 34-36: Refund. Amount of line 34 you want refunded to you (line 35a) is 14,420.

Table with 2 columns: Line number and Amount. Rows 37-38: Amount You Owe. Total amount you owe (line 37) is 0.

Third Party Designee section. Includes checkboxes for 'Yes' and 'No' to allow another person to discuss the return with the IRS. 'No' is selected.

Sign Here section. Includes fields for signature, date, and occupation for both the preparer (Software Engineer) and spouse (Restaurant Manager).

Paid Preparer Use Only section. Includes fields for preparer's name, signature, date, PTIN, firm's name, address, and phone number.

**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 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **01**

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

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Your social security number

157-06-8323

Part I 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): _____			
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	-98,105.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	2,706.
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLÉ account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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 1040, 1040-SR, or 1040-NR, line 8		10	-95,399.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11
12	Certain business expenses of reservists, performing artists, and fee-basis 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 3903		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		18
19a	Alimony paid		19a
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions): _____		
20	IRA deduction		20
21	Student loan interest deduction		21
22	Reserved for future use		22
23	Archer MSA deduction		23
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
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)	24h	
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	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount: _____	24z	
25	Total other adjustments. Add lines 24a through 24z		25
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. **12**

Name(s) shown on return

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Your social security number

157-06-8323

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	24,000.	30,087.		-6,087.
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 -6,087.

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	2,938.	1,257.		1,681.
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	11,673.	2,266.		9,407.
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 11,088.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	5,001.
	<ul style="list-style-type: none"> • 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. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • 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. 		
17	Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input 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	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	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, 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.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

157-06-8323

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FIDELITY BROKERAGE SERVICES LLC	01/01/22	12/31/22	24,000.	30,087.			-6,087.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			24,000.	30,087.			-6,087.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Social security number or taxpayer identification number
 157-06-8323

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FIDELITY BROKERAGE SERVICES LLC	01/01/22	12/31/22	2,938.	1,257.			1,681.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).				2,938.	1,257.			1,681.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

Social security number or taxpayer identification number
 157-06-8323

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	FIDELITY BROKERAGE SERVICES LLC	01/01/22	12/31/22	11,673.	2,266.			9,407.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).			11,673.	2,266.			9,407.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

157-06-8323

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 2022 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

1a Physical address of each property (street, city, state, ZIP code)

A 37 POINT W CIR LITTLE ROCK AR 72211

B
C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
A 1		365		0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<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
3 Rents received	3 14,400.		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 2,400.		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12 979.		
13 Other interest	13		
14 Repairs	14 2,480.		
15 Supplies	15		
16 Taxes	16 1,688.		
17 Utilities	17		
18 Depreciation expense or depletion	18 4,162.		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 11,709.		
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	21 2,691.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 () () ()		
23a Total of all amounts reported on line 3 for all rental properties	23a 14,400.		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c 979.		
d Total of all amounts reported on line 18 for all properties	23d 4,162.		
e Total of all amounts reported on line 20 for all properties	23e 11,709.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		2,691.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 ()		
26 Total rental real estate and royalty income or (loss). 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	26		2,691.

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

2,691.

Schedule E (Form 1040) 2022

Name(s) shown on return. Do not enter name and social security number if shown on other side.
 SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN Your social security number
157-06-8323

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	BANANALEAF LLC	S	<input type="checkbox"/>	90-1502754	<input type="checkbox"/>	<input type="checkbox"/>
B	BANANALEAF LLC	S	<input type="checkbox"/>	90-1502754	<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A		20,159.		
B		80,637.		
C				
D				
29a Totals				
b Totals		100,796.		
30	Add columns (h) and (k) of line 29a			30
31	Add columns (g), (i), and (j) of line 29b.			31 (100,796.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 -100,796.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35	Add columns (d) and (f) of line 34a		35
36	Add columns (c) and (e) of line 34b		36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-98,105.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN

157-06-8323

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	41,223.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	41,223.	
4	Number of qualifying children under age 17 with the required social security number	4	1	
5	Multiply line 4 by \$2,000	5	2,000.	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1	
	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 4.			
7	Multiply line 6 by \$500	7	500.	
8	Add lines 5 and 7	8	2,500.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	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	Multiply line 10 by 5% (0.05)	11	0.	
12	Is the amount on line 8 more than the amount on line 11?	12	2,500.	
	<input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A	13	973.	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	973.	

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	<input type="checkbox"/>		
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a	1,527.
b	Number of qualifying children under 17 with the required social security number: <u>1</u> x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b	1,500.
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b		17	1,500.
18a	Earned income (see instructions)		18a	130,061.
b	Nontaxable combat pay (see instructions)	18b		
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19	127,561.
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input checked="" type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> 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.		20	19,134.

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

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

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27		1,500.
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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 for instructions and the latest information.**

OMB No. 1545-0074

For tax year
20 _____

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return SHANMUGAM PETHAPERUMAL & POORNIMADEVI MUTHAIAN	Taxpayer identification number 157-06-8323
Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer tax identification number 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
1 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"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 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"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 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"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children 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.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

Part VI Eligibility Certification

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

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to 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).

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

2022 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident



P1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2022 or fiscal year ending _____, 20____ •

PROSERIES

TAXPAYER INFORMATION	Primary's legal first name • SHANMUGAM		MI •	Last name • PETHAPERUMAL		Primary's social security number • 157-06-8323						
	Spouse's legal first name • POORNIMADEVI		MI •	Last name • MUTHAIAN		Spouse's social security number • 678-10-3902						
	Mailing address (number and street, P.O. box or rural route) • 8822 OLD SPANISH TRL						<input type="checkbox"/> Check if address is outside U.S.					
	City • LITTLE ROCK		State or province • AR		ZIP • 72227		Foreign country name					
	Primary email				Secondary email							
	<input type="checkbox"/> We will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.											
	<input type="checkbox"/> Check here if you want a tax booklet mailed to you next year.				<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension							
	DL# / State ID 925718607		Your state AR		Issue date (mm/dd/yyyy) 03/04/2021		Expiration date (mm/dd/yyyy) 03/12/2026					
	DL# / State ID _____		Spouse state _____		Issue date (mm/dd/yyyy) _____		Expiration date (mm/dd/yyyy) _____					
	FILING STATUS	1. <input type="checkbox"/> Single (Or widowed before 2022 or divorced at end of 2022)				4. <input type="checkbox"/> Married filing separately on the same return						
2. <input checked="" type="checkbox"/> Married filing joint (Even if only one had income)				5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____								
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____				6. <input type="checkbox"/> Surviving spouse with dependent child Year spouse died: (See instructions) _____								
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself		<input type="checkbox"/> 65 or over		<input type="checkbox"/> 65 Special		<input type="checkbox"/> Blind		<input type="checkbox"/> Deaf		<input type="checkbox"/> Head of household/surviving spouse <small>(Filing status 3 only) (Filing status 6 only)</small>	
	<input checked="" type="checkbox"/> Spouse		<input type="checkbox"/> 65 or over		<input type="checkbox"/> 65 Special		<input type="checkbox"/> Blind		<input type="checkbox"/> Deaf			
	Multiply number of boxes checked 7A <input type="checkbox"/> x \$29 = <input type="text" value="58"/> . <input type="text" value="00"/>											
	Dependents (Do not list yourself or spouse)											
	First name		Last name		Dependent's social security number				Dependent's relationship to you			
	1. PRANAV		SHANMUGAM		679-10-1058				SON			
	2. NIKHIL		SHANMUGAM		677-16-9943				SON			
	3.											
	4.											
	5.											
7B. Multiply number of DEPENDENTS from above..... 7B • <input type="checkbox"/> x \$29 = <input type="text" value="58"/> . <input type="text" value="00"/>												
7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C • <input type="checkbox"/> x \$500 = <input type="text" value=""/> . <input type="text" value="00"/>												
7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D <input type="text" value="116"/> . <input type="text" value="00"/>												



Primary SSN 157-06-8323

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME	8. Wages, salaries, tips, etc: (Attach W-2s)	8	●	130,061.00	●	
	9. Military pay: Primary ● [] 00 Spouse ● [] 00					
	10. Interest income: (If over \$1,500, attach AR4)	10	●		●	
	11. Dividend income: (If over \$1,500, attach AR4)	11	●	595.00	●	
	12. Alimony and separate maintenance received:	12	●		●	
	13. Business or professional income: (Attach federal Sch. C)	13	●		●	
	14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D)	14	●	2,501.00	●	
	15. Other gains or (losses): (See Instructions)	15	●		●	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	●		●	
	17. Military retirement: Primary ● [] 00 Spouse ● [] 00					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● 965.00 Taxable ● 965.00 Less \$6,000	18A	●	0.00		
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● 0.00 Taxable ● 0.00 Less \$6,000	18B	●	0.00	●	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E)	19	●	-98,105.00	●	
	20. Farm income: (Attach federal Sch. F)	20	●		●	
	21. Unemployment:	21	●	2,706.00	●	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22	●		●	
	23. TOTAL INCOME: (Add lines 8 through 22)	23	●	37,758.00	●	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	●		●	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	●	37,758.00	●	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. ● <input type="checkbox"/> Low income table (\$0), See line 26 instructions ● <input type="checkbox"/> Standard deduction (See instructions) ● <input checked="" type="checkbox"/> Itemized deductions (Attach AR3)	27	●	10,710.00	●
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28	●	27,048.00	●
		29. TAX: (Enter tax from tax table)	29		697.00	
		30. Combined tax: (Add amounts from line 29, columns A and B)	30			697.00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31	●		00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See instructions)		32	●		00	
33. TOTAL TAX: (Add lines 30 through 32)	33	●		697.00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D)	34	●	116.00		
	35. Child care credit: (Attach AR2441)	35	●			
	36. Other credits: (Attach AR1000TC)	36	●	300.00		
	37. TOTAL CREDITS: (Add lines 34 through 36)	37	●		416.00	
38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38	●		281.00		



Primary SSN 157-06-8323

PAYMENTS	39. Arkansas income tax withheld: (Attach copies of W-2, 1099R, W2-G, 1099-PT, and/or AR-K1) 39	●	5,572.	00			
	40. Estimated tax paid or credit brought forward from 2021: 40	●		00			
	41. Payment made with extension: (See instructions) 41	●		00			
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) 42	●		00			
	43. Early childhood program: Certification number: _____ (Attach AR1000EC and AR2441) 43	●		00			
	44. TOTAL PAYMENTS: (Add lines 39 through 43) 44	●	5,572.	00			
REFUND OR TAX DUE	45. AMENDED RETURNS ONLY - Previous refund: (See instructions) 45	●		00			
	46. Adjusted total payments: (Subtract line 45 from line 44) 46	●	5,572.	00			
	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference) 47	●	5,291.	00			
	48. Amount to be applied to 2023 estimated tax: 48	●		00			
	49. Amount of Check-Off contributions: (Attach Form AR1000CO) 49	●		00			
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND 50	●	☺	5,291.	00		
DIRECT DEPOSIT	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A) TAX DUE 51	●	☹		00		
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A	●			00		
	52B. Penalty 52B	●			00		
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE 52C		●			00		
Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. ● <input type="checkbox"/>							
Routing number 1 ● 0 8 2 0 0 0 7 3		Account number 1 ● 4 8 7 0 0 0 2 7 8 2 7 7		● <input checked="" type="checkbox"/> Checking or ● <input type="checkbox"/> Savings	Direct deposit 1 amt. ● 5,291. 00		
Routing number 2 ●		Account number 2 ●		● <input type="checkbox"/> Checking or ● <input type="checkbox"/> Savings	Direct deposit 2 amt. ● 00		
PLEASE 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.							
PLEASE SIGN HERE		Primary's signature	Date	Telephone (501) 213-5590	May the Arkansas Revenue Division discuss this return with the preparer? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
PLEASE SIGN HERE		Spouse's signature	Date	Telephone			
PAID PREPARER		Paid preparer's signature		PTIN/ID number			
		SYAM PRIYA RAM SAGAR GUPTA TALLAM		03/07/2023			
		Preparer's name		Telephone		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		GLOBAL TAXES LLC		(678) 965-9522		For Department Use Only A ●	
		Address		City		State	
245 ROONEY CT		E BRUNSWICK		NJ			
City		State		ZIP			
E-mail		SYAM@GTAXFILE.COM		08816			
PAY ONLINE:		Refund:		Tax Due/No Tax:			
Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online. ATAP is available 24 hours.		Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000		Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144			
PAY BY MAIL: (See instructions) PAY BY CREDIT CARD: (See instructions)							



**ARKANSAS INDIVIDUAL INCOME TAX
TAX CREDITS**

Primary's legal name SHANMUGAM PETHAPERUMAL	Primary's social security number 157-06-8323
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IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State political contribution credit: (See instructions)	1 ●		00
2. Other state tax credit: [Attach copy of other state tax return(s)]	2 ●		00
3. Credit for adoption expenses: (Attach federal Form 8839)	3 ●		00
4. Phenylketonuria disorder credit: (See instructions. Attach AR1113)	4 ●		00
5. Stillborn child tax credit "Paisley's Law": (Attach certificate of birth resulting in stillbirth)	5 ●		00
6. Additional tax credit for qualified individuals: (See instructions)	6 ●		00
7. Inflationary relief income tax credit: (See Instructions)	7 ●	300.	00

If certificate is issued to an individual, leave FEIN box below blank.

Primary:	8A. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8B. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8C. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
Spouse:	8D. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8E. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8F. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00

8. Tax credit(s): (Add amounts from 8A-8F above)	8 ●		00
<i>A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.</i>			
9. TOTAL CREDITS: Add lines 1 through 8. Enter total on line 36, Form AR1000F/AR1000NR	9 ●	300.	00



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name S PETHAPERUMAL & P MUTHAIAN	Primary's social security number 157-06-8323
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state t

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, line 7. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing status 4 or 5). See instructions for line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts using lines 2, 5 and 10. *

Note. Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.

Full Year Resident Filers - Complete columns (A) and (B) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C).

	Federal Schedule D	(A) Primary	(B) Spouse	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on line 15, federal Schedule D or Form 1040, line 7.....1	11,088.00	11,088.00	00	00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		11,088.00	00	00
4. Enter federal net short-term capital loss, if any , reported on line 7, federal Schedule D4	-6,087.00	-6,087.00	00	00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		-6,087.00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.)7a		5,001.00	00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		5,001.00	00	00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		2,501.00	00	00
9. Enter federal short-term capital gain, if any , reported on line 7, federal Schedule D.....9		00	00	00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		2,501.00	0.00	00



**ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS**

Primary's legal name S PETHAPERUMAL & P MUTHAIAN		Primary's social security number 157-06-8323	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)			
1. Medical and dental expenses:.....	1	0.	00
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:	2	37,758.	00
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	3,776.	00
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4	0.00	
TAXES: (See instructions)			
5. Real estate tax:	5	2,170.	00
6. Personal property tax or other taxes: (List type and amount)	6	00	
7. TOTAL TAXES: (Add lines 5 and 6).....	7	2,170.00	
INTEREST EXPENSES: (See instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	8,540.	00
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	00	
10. Deductible points:.....	10	00	
11. Investment interest: (Attach federal Form 4952).....	11	00	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)	12	8,540.00	
CONTRIBUTIONS: (See instructions)			
13. Cash contributions:.....	13	00	
14. Art and literary contributions:.....	14	00	
15. Other:	15	00	
16. Carryover contributions: (List type and amount)	16	00	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)	17	00	
CASUALTY AND THEFT LOSSES: (See instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684)	18	00	
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]	19	00	
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)			
20. Unreimbursed employee business expenses: (Attach Form AR2106)	20	00	
21. Other expenses: (List type and amount)	21	00	
22. Add the amounts on lines 20 and 21. Enter the total:	22	00	
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:	23	00	
24. Multiply line 23 above by 2% (.02):.....	24	00	
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0).....	25	00	
OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)			
26. Volunteer firefighter expenses:	26	00	
27. Gambling Losses:	27	00	
28. Other miscellaneous deductions: (List type and amount)	28	00	
29. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 through 28) .	29	00	
TOTAL ITEMIZED DEDUCTIONS:			
30. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 29 and enter the total here:.....	30	10,710.00	
Complete lines 31 - 35 ONLY if Filing Status 4 or 5.			
		PRIMARY	SPOUSE'S
		Adjusted Gross Income	Adjusted Gross Income
31. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25A and 25B:.....	31A	00	31B
32. Total Arkansas adjusted gross income: (Add columns 31A and 31B from above)	32	00	
33. Divide the amount on line 31A above by the amount on line 32. Enter the percentage here:.....	33	%	
34. Multiply line 30 by the percentage on line 33. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A):.... (Primary)	34	00	
35. Subtract line 34 from line 30. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse)	35	00	



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial ● SHANMUGAM		Last Name ● PETHAPERUMAL		Primary's Social Security Number ● 157-06-8323	
Spouse's Legal First Name and Middle Initial POORNIMADEVI		Last Name MUTHAIAN		Spouse's Social Security Number ● 678-10-3902	
Mailing Address (Number and Street, P.O. Box or Rural Route) 8822 OLD SPANISH TRL				Telephone ● (501) 213-5590	
City LITTLE ROCK	State or Province AR	ZIP 72227	<input type="checkbox"/> Check if address is outside U.S. Foreign Country		

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

1. Total Income (Form AR1000F or AR1000NR, Line 23)	1	37,758.	00
2. Net Tax (Form AR1000F or AR1000NR, Line 38)	2	281.	00
3. State Income Tax Withheld (Form AR1000F or AR1000NR, Line 39)	3	● 5,572.	00
4. Refund (Form AR1000F or AR1000NR, Line 47)	4	5,291.	00
5. Tax Due (Form AR1000F or AR1000NR, Line 51)	5		00

PART II - DECLARATION OF TAXPAYER

- 6a. I consent that my refund be direct deposited as designated in the electronic portion of my 2022 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. The refund will be direct deposited to the bank account(s) shown on page 1 of the Form AR1000F/AR1000NR.
- 6b. I do not want direct deposit of my refund or I am not receiving a refund.
- 6c. I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).
- 6d. I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2022 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here

Primary's Signature	Date	Spouse's Signature	Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

	03/07/2023			
ERO'S Signature	Date	Check if paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	Your SSN or PTIN
GLOBAL TAXES LLC 245 ROONEY CT	E BRUNSWICK NJ 08816	88-2145487		
Firm's name and address	FEIN			

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

	03/07/2023			
Paid Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT	E BRUNSWICK NJ 08816	P02082703		
Firm's name and address	84-3171965 FEIN			