

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 SREEKUMAR R PILLAI	Social security number 101-96-9334
Spouse's name SHILPA SIVANANDAN	Spouse's social security number 622-77-6129

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	131,638.
2 Total tax	2	13,496.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,830.
4 Amount you want refunded to you	4	5,334.
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	9	3	3	4
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

7	6	1	2	9
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ 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	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

 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:

Your first name and middle initial: SREEKUMAR R, Last name: PILLAI, Your social security number: 101-96-9334
If joint return, spouse's first name and middle initial: SHILPA, Last name: SIVANANDAN, Spouse's social security number: 622-77-6129
Home address (number and street): 1178 GRACING OAKS LN, Apt. no.:
City, town, or post office: SUN PRAIRIE, State: WI, ZIP code: 53590
Foreign country name, Foreign province/state/county, Foreign postal code
Presidential Election Campaign: [] You [] Spouse

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

Dependents (see instructions): Table with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes ISHAAN S PILLAI (Son) and ICHCHA S PILLAI (Daughter).

Income Table with columns for description and amount. Includes 1a Total amount from Form(s) W-2, box 1 (150,050), 1b Household employee wages, 1c Tip income, 1d Medicaid waiver payments, 1e Taxable dependent care benefits, 1f Employer-provided adoption benefits, 1g Wages from Form 8919, line 6, 1h Other earned income (0), 1i Nontaxable combat pay election, 1z Add lines 1a through 1h (150,050).

Attach Sch. B if required. Table with columns for description and amount. Includes 2a Tax-exempt interest, 2b Taxable interest, 3a Qualified dividends, 3b Ordinary dividends, 4a IRA distributions, 4b Taxable amount, 5a Pensions and annuities, 5b Taxable amount, 6a Social security benefits, 6b Taxable amount, 7 Capital gain or (loss), 8 Other income from Schedule 1, line 10 (-18,412), 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income (131,638), 10 Adjustments to income from Schedule 1, line 26, 11 Subtract line 10 from line 9. This is your adjusted gross income (131,638), 12 Standard deduction or itemized deductions (from Schedule A) (25,900), 13 Qualified business income deduction from Form 8995 or Form 8995-A, 14 Add lines 12 and 13 (25,900), 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income (105,738).

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	14,496.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	14,496.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	1,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	1,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	13,496.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	13,496.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	18,830.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	18,830.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) <input type="checkbox"/> NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	18,830.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,334.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	5,334.
Direct deposit? See instructions.	b	Routing number 2 7 5 9 7 9 0 3 4 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 0 1 2 7 6 7 4 6 1 8		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
	38	Estimated tax penalty (see instructions)	38	

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 IT ANALYST	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 SUBSTITUTE TEACHER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (908) 405-7480 Email address SREEKUMARPILLAI.BIDW@GMAIL.COM

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 04/24/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no. (678) 965-9522	Firm's EIN 84-3171965

**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
SREEKUMAR R PILLAI & SHILPA SIVANANDAN

Your social security number
101-96-9334

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	-18,412.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
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 ABLE 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	-18,412.

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 E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Name(s) shown on return

SREEKUMAR R PILLAI & SHILPA SIVANANDAN

Your social security number

101-96-9334

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 GRACING OAKS LN SUN PRAIRIE WI 53590

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	A	B	A	B
A	1			218		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	600.		
4	Royalties received			
Expenses:				
5	Advertising			
6	Auto and travel (see instructions)			
7	Cleaning and maintenance			
8	Commissions			
9	Insurance	338.		
10	Legal and other professional fees			
11	Management fees			
12	Mortgage interest paid to banks, etc. (see instructions)	9,790.		
13	Other interest			
14	Repairs			
15	Supplies			
16	Taxes	8,884.		
17	Utilities			
18	Depreciation expense or depletion			
19	Other (list) _____			
20	Total expenses. Add lines 5 through 19	19,012.		
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	-18,412.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	(18,412.)		
23a	Total of all amounts reported on line 3 for all rental properties	23a	600.	
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	9,790.	
d	Total of all amounts reported on line 18 for all properties	23d		
e	Total of all amounts reported on line 20 for all properties	23e	19,012.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(18,412.)	
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		-18,412.

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

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/Schedule8812 for instructions and the latest information.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

SREEKUMAR R PILLAI & SHILPA SIVANANDAN

101-96-9334

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	131,638.
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	131,638.
4	Number of qualifying children under age 17 with the required social security number	4	0
5	Multiply line 4 by \$2,000	5	
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 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.	6	2
7	Multiply line 6 by \$500	7	1,000.
8	Add lines 5 and 7	8	1,000.
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? <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.	12	1,000.
13	Enter the amount from the Credit Limit Worksheet A	13	14,496.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	1,000.

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	0.
b	Number of qualifying children under 17 with the required social security number: _____ 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	
	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	
18a	Earned income (see instructions)	18a	
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 type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input 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	

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.		
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		
-----------	--	--	--

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.**

Taxpayer name(s) shown on return SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Taxpayer identification number 101-96-9334
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. <ul style="list-style-type: none"> • 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"/>

Passive Activity Loss Limitations

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return

SREEKUMAR R PILLAI & SHILPA SIVANANDAN

Identifying number

101-96-9334

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a		
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	()
d Combine lines 1a, 1b, and 1c			1d

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a		0.
b Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(-12,309.)
d Combine lines 2a, 2b, and 2c			2d -12,309.

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			3 -12,309.
--	--	--	-------------------

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3		4	
5 Enter \$150,000. If married filing separately, see instructions	5		
6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6		
7 Subtract line 6 from line 5	7		
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions		8	
9 Enter the smaller of line 4 or line 8		9	0.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total		10	0.
11 Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return		11	0.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c					

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
GRACING OAKS LN	0.	0.	12,309.		12,309.
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	0.	12,309.		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
GRACING OAKS LN	E Ln 22	12,309.	1.00000000	12,309.
Total		12,309.	1.00	12,309.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
GRACING OAKS LN	E Ln 22	12,309.	12,309.	0.
Total		12,309.	12,309.	0.

1 Wisconsin income tax

2022

For the year Jan. 1-Dec. 31, 2022, or other tax year

Check here if an amended return beginning _____, 2022 ending _____, 20____.

DO NOT STAPLE	Your legal last name PILLAI	Legal first name SREEKUMAR	M.I. R	Your social security number 101969334	
	If a joint return, spouse's legal last name SIVANANDAN	Spouse's legal first name SHILPA	M.I.	Spouse's social security number 622776129	
DO NOT STAPLE	Home address (number and street). If you have a PO Box, see page 12. 1178 GRACING OAKS LN		Apt. no.		
	City or post office SUN PRAIRIE	State WI	Zip code 53590		
See page 5 before assembling return	Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here			Tax district Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2022. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> SUN PRAIRIE	
	<input type="checkbox"/> Head of household, NOT married (see page 13). <input type="checkbox"/> Head of household, married (see page 13).			County of <input checked="" type="checkbox"/> DANE School district number See page 44 <input type="checkbox"/> 5656	
	If married, fill in spouse's SSN above and full name here			Special conditions <input type="checkbox"/> _____ <input type="checkbox"/> Form 804 filed with return (see page 10)	

Use **BLACK Ink** ● Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 ● **NO COMMAS; NO CENTS**

1	Federal adjusted gross income from Form 1040, line 11	1	131638.00
2	Adjustments to federal adjusted gross income from Schedule I, line 3 (see page 13)	2	0.00
3	Add lines 1 and 2. This is your federal adjusted gross income for Wisconsin purposes	3	131638.00
	Form W-2 wages included in line 3		150050.00
4	Total additions to income from Schedule AD, line 33. Include Schedule AD (see page 14) ..	4	.00
5	Add lines 3 and 4	5	131638.00
6	Total subtractions from income from Schedule SB, line 50. Include Schedule SB (see page 14) Enter as a positive number	6	750.00
7	Subtract line 6 from line 5. This is your Wisconsin income.	7	130888.00
8	Standard deduction. See table on page 35, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 15 and check here <input type="checkbox"/>	8	810.00
9	Subtract line 8 from line 7. If line 8 is larger than line 7, fill in 0	9	130078.00
10	Exemptions (Caution: See page 15)		
a	Fill in exemptions allowed 4 x \$700 ..	10a	2800.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = x \$250 ..	10b	.00
c	Add lines 10a and 10b	10c	2800.00

PAPER CLIP payment here



NO COMMAS; NO CENTS


11	Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income . . .	11	<u>127278.00</u>
12	Tax (see table on page 37)	12	<u>6336.00</u>
13	Itemized deduction credit. Include Schedule 1, page 4	13	<u>.00</u>
14	Additional child and dependent care tax credit (see page 17)		
	Federal credit <input type="checkbox"/> .00 x 50% =	14	<u>.00</u>
15	School property tax credit		
	a Rent paid in 2022 – heat included <u>.00</u> } Find credit from table page 19 .	15a	<u>.00</u>
	Rent paid in 2022 – heat not included <u>.00</u> }		
	b Property taxes paid on home in 2022 <u>.00</u> Find credit from table page 20 .	15b	<u>.00</u>
16	Working families tax credit (see page 20)	16	<u>0.00</u>
17	Married couple credit. Include Schedule 2, page 4	17	<u>480.00</u>
18	Nonrefundable credits from line 34 of Schedule CR	18	<u>.00</u>
19	Net income tax paid to another state. Include Schedule OS <input type="checkbox"/>	19	<u>.00</u>
20	Add lines 13 through 19	20	<u>480.00</u>
21	Subtract line 20 from line 12. If line 20 is larger than line 12, fill in 0. This is your net tax	21	<u>5856.00</u>
22	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23) 22		<u>.00</u>
	If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/> <u>X</u>		
23	Donations (decreases refund or increases amount owed)		
	a Endangered resources <u>.00</u> e Military family relief <u>.00</u>		
	b Cancer research <u>.00</u> f Second Harvest/Feeding Amer. <u>.00</u>		
	c Veterans trust fund <u>.00</u> g Red Cross WI Disaster Relief <u>.00</u>		
	d Multiple sclerosis <u>.00</u> h Special Olympics Wisconsin <u>.00</u>		
	Total (add lines a through h) . . . <input type="checkbox"/>	23i	<u>.00</u>
24	Penalties on IRAs, retirement plans, MSAs, etc. (see page 25) <u>.00</u> x .33 =	24	<u>.00</u>
25	Other penalties (see page 25)	25	<u>.00</u>
26	Add lines 21, 22, 23i, 24, and 25	26	<u>5856.00</u>
27	Wisconsin tax withheld. Include withholding statements	27	<u>7049.00</u>
28	2022 estimated tax payments and amount applied from 2021 return . . .	28	<u>.00</u>
29	Earned income credit. Number of qualifying children . . . <input type="checkbox"/>		
	Federal credit <u>.00</u> x <u> </u> % =	29	<u>.00</u>
30	Farmland preservation credit. a Schedule FC, line 17.	30a	<u>.00</u>
	b Schedule FC-A, line 13	30b	<u>.00</u>
31	Repayment credit (see page 27)	31	<u>.00</u>



Name(s) shown on Form 1		Your social security number	
SREEKUMAR R PILLAI & SHILPA SIVANANDAN		101969334	
NO COMMAS; NO CENTS			
32	Homestead credit. Include Schedule H or H-EZ	32	<u> .00</u>
33	Eligible veterans and surviving spouses property tax credit . .	33	<u> .00</u>
34	Refundable credits from Schedule CR, line 40. Include Schedule CR	34	<u> .00</u>
35	AMENDED RETURN ONLY—Amounts previously paid (see page 31)	35	<u> .00</u>
36	Add lines 27 through 35	36	<u> 7049.00</u>
37	AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	37	<u> .00</u>
38	Subtract line 37 from line 36	38	<u> 7049.00</u>
39	If line 38 is larger than line 26, subtract line 26 from line 38. This is the AMOUNT YOU OVERPAID	39	<u> 1193.00</u>
40	Amount of line 39 you want REFUNDED TO YOU	40	<u> 1193.00</u>
41	Amount of line 39 you want APPLIED TO YOUR 2023 ESTIMATED TAX	41	<u> 0.00</u>
42	If line 38 is smaller than line 26, subtract line 38 from line 26. This is the AMOUNT YOU UNDERPAID	42	<u> .00</u>
43	Underpayment interest. Fill in exception code-See Sch. U <input type="text"/>	43	<u> .00</u>
44	Add lines 42 and 43. This is the AMOUNT YOU OWE . Paper clip payment to front of return	44	<u> .00</u>
45	Interest (see page 34)	45	<u> .00</u>

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? **Yes** Complete the following. **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.**

Sign here
 ▼ *Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Your signature	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
		9084057480	_____
Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)

I-010ai **Caution:** Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 34).

Mail your return to: Wisconsin Department of Revenue
 If tax due.....PO Box 268, Madison WI 53790-0001
 If refund or no tax due.....PO Box 59, Madison WI 53785-0001
 If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Social Security Number 101-96-9334
--	---------------------------------------

Part I Contributions to an Edvest or Tomorrow's Scholar college savings account

Section A – Owners of the Edvest or Tomorrow's Scholar College Savings Account

1 Name of account beneficiary: Last PILLAI First ISHAAN
2 Amount you contributed to the account for 2022 **2** 550.00

Section B – Persons Other Than the Account Owner

3 Name and address of account owner: Last _____ First _____
 Address _____

4 Name of account beneficiary: Last _____ First _____
5 Amount you contributed to the account for 2022 **5** .00

Section C – Allowable Subtraction

6 Add lines 2 and 5 **6** 550.00
7 Enter \$3,560 (\$1,780 if married filing separate or a divorced parent) **7** 3560.00
8 Enter the smaller of line 6 or 7 **8** 550.00
9 Carryover (see instructions) **9** .00
10 Allowable subtraction. Add lines 8 and 9 (see instructions for further limitations). Do not enter more than \$3,560 (\$1,780 if married filing separate or a divorced parent.) Also complete Part II. **10** 550.00

Section D – Total Amount Contributed to Account for 2014-2022

11 Amount contributed to the account **by others** for 2022 **11** .00
12 Amount contributed to the account for 2014-2021 (from line 10 of **2021** Schedule CS) **12** .00
13 Add lines 2, 11, and 12. This is the total amount contributed to the account for 2014-2022 **13** 550.00

Part II Eligible carryover

14 Amount you contributed to the accounts for 2022. Enter amount from line 6 **14** 550.00
15 Amount from line 10 **15** 550.00
16 Carryover to future years. Subtract line 15 from line 14. If line 15 is more than line 14, enter - 0-. Also complete Part V **16** 0.00

Part III Withdrawals within 365 days of deposit

17 Using a first-in, first-out method, did you withdraw an amount in 2022 from an Edvest or Tomorrow's Scholar account within 365 days of a contribution to the account (see instructions)?
a If yes, enter the amount deposited and withdrawn within 365 days **17a** .00
b Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income. This amount must be included in income (see the instructions) **17b** .00
c Subtract line 17b from line 17a. This is the amount of carryover that must be reduced. Complete Part V **17c** .00

Part IV – See next page



See instructions for completing form.

Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN		Social Security Number 101-96-9334
Account Last Beneficiary: name PILLAI	First name ISHAAN	

Part IV Distributions from a college savings account rolled over or not used for qualified education expenses

Section A – Distribution Not Used for Qualified Higher Education Expenses

18 Who received the distribution check (*check one*):

- Account owner (Name of owner _____)
- Account beneficiary (Name of beneficiary _____)

19 If the owner or beneficiary was subject to a federal penalty for 2022 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses	19	.00
20 Amount contributed to the account for 2014 – 2022 from line 13	20	.00
21 Amount claimed as a subtraction for 2014 – 2022 by all contributors	21	.00
22 Enter the smaller of line 19, 20, or 21. Add this amount to your (owner's) Wisconsin income	22	.00
23 If line 19 is greater than line 22, subtract line 22 from line 19. Any carryover must be reduced by this amount. Complete Part V	23	.00

Section B – Rollover to another state's qualified tuition program (complete lines 24-26)

24 If, during 2022, you rolled over an amount into another state's qualified tuition program, enter the amount rolled over	24	.00
25 Enter the portion of the amount on line 24 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income	25	.00
26 Subtract line 25 from line 24. This is the amount of carryover that must be reduced. Complete Part V	26	.00

Section C – Rollover to a qualified ABLE account (complete lines 27-31)

27 If, during 2022, you rolled over an amount into a qualified ABLE account, enter the amount rolled over	27	.00
28 Exclusion amount	28	16000.00
29 Subtract line 28 from line 27. If -0- or less, enter -0- and do not complete lines 30 and 31. You do not have to add an amount to Wisconsin income	29	.00
30 Enter the portion of the amount on line 29 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income (<i>see instructions</i>)	30	.00
31 Subtract line 30 from line 27. This is the amount of carryover that must be reduced. Complete Part V	31	.00

Part V Computation of Carryover from 2022 to 2023

32 Carryover from line 39 of 2021 Schedule CS	32	.00
33 Carryover from line 16 of 2022 Schedule CS	33	0.00
34 Add amounts on lines 32 and 33	34	0.00
35 Enter the following amounts from this 2022 Schedule CS		
a line 9 _____	35a	.00
b line 17c _____	35b	.00
c line 23 _____	35c	.00
d line 26 _____	35d	.00
e line 31 _____	35e	.00
36 Add the amounts on lines 35a through 35e	36	.00
37 Subtract line 36 from line 34. This is your carryover to 2023	37	.00



Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Social Security Number 101-96-9334
--	---------------------------------------

Part I Contributions to an Edvest or Tomorrow's Scholar college savings account

Section A – Owners of the Edvest or Tomorrow's Scholar College Savings Account

1 Name of account beneficiary: Last PILLAI First ICHCHA
2 Amount you contributed to the account for 2022 **2** 200.00

Section B – Persons Other Than the Account Owner

3 Name and address of account owner: Last _____ First _____
 Address _____

4 Name of account beneficiary: Last _____ First _____
5 Amount you contributed to the account for 2022 **5** .00

Section C – Allowable Subtraction

6 Add lines 2 and 5 **6** 200.00
7 Enter \$3,560 (\$1,780 if married filing separate or a divorced parent) **7** 3560.00
8 Enter the smaller of line 6 or 7 **8** 200.00
9 Carryover (see instructions) **9** .00
10 Allowable subtraction. Add lines 8 and 9 (see instructions for further limitations). Do not enter more than \$3,560 (\$1,780 if married filing separate or a divorced parent.) Also complete Part II. **10** 200.00

Section D – Total Amount Contributed to Account for 2014-2022

11 Amount contributed to the account **by others** for 2022 **11** .00
12 Amount contributed to the account for 2014-2021 (from line 10 of **2021** Schedule CS) **12** .00
13 Add lines 2, 11, and 12. This is the total amount contributed to the account for 2014-2022 **13** 200.00

Part II Eligible carryover

14 Amount you contributed to the accounts for 2022. Enter amount from line 6 **14** 200.00
15 Amount from line 10 **15** 200.00
16 Carryover to future years. Subtract line 15 from line 14. If line 15 is more than line 14, enter - 0-. Also complete Part V **16** 0.00

Part III Withdrawals within 365 days of deposit

17 Using a first-in, first-out method, did you withdraw an amount in 2022 from an Edvest or Tomorrow's Scholar account within 365 days of a contribution to the account (see instructions)?
a If yes, enter the amount deposited and withdrawn within 365 days **17a** .00
b Enter the portion of the amount withdrawn that was previously claimed as a subtraction from income. This amount must be included in income (see the instructions) **17b** .00
c Subtract line 17b from line 17a. This is the amount of carryover that must be reduced. Complete Part V **17c** .00

Part IV – See next page



See instructions for completing form.

Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN		Social Security Number 101-96-9334
Account Last Beneficiary: name PILLAI	First name ICHCHA	

Part IV Distributions from a college savings account rolled over or not used for qualified education expenses

Section A – Distribution Not Used for Qualified Higher Education Expenses

18 Who received the distribution check (check one):

- Account owner (Name of owner _____)
- Account beneficiary (Name of beneficiary _____)

19 If the owner or beneficiary was subject to a federal penalty for 2022 because a distribution was not used for qualified higher education expenses, enter the amount of the distribution not used for qualified higher education expenses	19	.00
20 Amount contributed to the account for 2014 – 2022 from line 13	20	.00
21 Amount claimed as a subtraction for 2014 – 2022 by all contributors	21	.00
22 Enter the smaller of line 19, 20, or 21. Add this amount to your (owner's) Wisconsin income	22	.00
23 If line 19 is greater than line 22, subtract line 22 from line 19. Any carryover must be reduced by this amount. Complete Part V	23	.00

Section B – Rollover to another state's qualified tuition program (complete lines 24-26)

24 If, during 2022, you rolled over an amount into another state's qualified tuition program, enter the amount rolled over	24	.00
25 Enter the portion of the amount on line 24 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income	25	.00
26 Subtract line 25 from line 24. This is the amount of carryover that must be reduced. Complete Part V	26	.00

Section C – Rollover to a qualified ABLE account (complete lines 27-31)

27 If, during 2022, you rolled over an amount into a qualified ABLE account, enter the amount rolled over	27	.00
28 Exclusion amount	28	16000.00
29 Subtract line 28 from line 27. If -0- or less, enter -0- and do not complete lines 30 and 31. You do not have to add an amount to Wisconsin income	29	.00
30 Enter the portion of the amount on line 29 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income (see instructions)	30	.00
31 Subtract line 30 from line 27. This is the amount of carryover that must be reduced. Complete Part V	31	.00

Part V Computation of Carryover from 2022 to 2023

32 Carryover from line 39 of 2021 Schedule CS	32	.00
33 Carryover from line 16 of 2022 Schedule CS	33	0.00
34 Add amounts on lines 32 and 33	34	0.00
35 Enter the following amounts from this 2022 Schedule CS		
a line 9 _____	35a	.00
b line 17c _____	35b	.00
c line 23 _____	35c	.00
d line 26 _____	35d	.00
e line 31 _____	35e	.00
36 Add the amounts on lines 35a through 35e	36	.00
37 Subtract line 36 from line 34. This is your carryover to 2023	37	.00



Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Social Security Number 101969334
--	-------------------------------------

See the instructions for additional information on the subtractions listed below. Enter all amounts as positive numbers.

Subtractions from Income		
<u>1</u>	Taxable refund of state income tax (from line 1 of federal Schedule 1)	1 .00
<u>2</u>	United States government interest	2 .00
<u>3</u>	Unemployment compensation	3 .00
<u>4</u>	Social security adjustment	4 .00
<u>5</u>	Capital gain/loss subtraction	5 .00
<u>6</u>	Medical care insurance	6 .00
<u>7</u>	Long-term care insurance	7 .00
<u>8</u>	Tuition and fee expenses	8 .00
<u>9</u>	Private school tuition	9 .00
<u>10</u>	Contributions to an Edvest or Tomorrow's Scholar college savings account	10 750.00
<u>11</u>	Distributions of certain earnings from Wisconsin state-sponsored college tuition programs	11 .00
<u>12</u>	Military and uniformed services retirement benefits	12 .00
<u>13</u>	Local and state retirement benefits	13 .00
<u>14</u>	Federal retirement benefits	14 .00
<u>15</u>	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	15 .00
<u>16</u>	Retirement income subtraction	16 .00
<u>17</u>	Reserve or National Guard members	17 .00
<u>18</u>	U.S. Armed Forces active duty pay	18 .00
<u>19</u>	Combat zone related death	19 .00
<u>20</u>	Adoption expenses	20 .00
<u>21</u>	Contributions to ABLE accounts	21 .00
<u>22</u>	Disability income exclusion	22 .00
<u>23</u>	Wisconsin net operating loss deduction	23 .00
<u>24</u>	Farm loss carryover	24 .00
<u>25</u>	Native Americans	25 .00
<u>26</u>	Sale of business assets or assets used in farming to a related person	26 .00
<u>27</u>	Recoveries of federal itemized deductions	27 .00
<u>28</u>	Repayment of income previously taxed	28 .00
<u>29</u>	Add lines 1 through 28. Enter here and on line 30, page 2	29 750.00



Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Social Security Number 101969334
--	-------------------------------------

30	Enter amount from line 29 on page 1	30	750.00
31	Human organ donation	31	.00
32	Expenses paid to related entities	32	.00
33	Income from a related entity	33	.00
34	Legislator's per diem	34	.00
35	Sales of certain insurance policies	35	.00
36	Physician or psychiatrist grant	36	.00
37	Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money	37	.00
38	AmeriCorps education awards	38	.00
39	Differences in federal and Wisconsin basis of assets	39	.00
40	Differences in federal and Wisconsin basis of partnership interest prior to 1975	40	.00
41	Differences in federal and Wisconsin reporting of marital property (community) income	41	.00
42	Charitable contributions from tax-option (S) corporations (list and provide amount)		
a	Name _____		
	FEIN _____ Amount 42a _____		.00
b	Name _____		
	FEIN _____ Amount 42b _____		.00
c	Name _____		
	FEIN _____ Amount 42c _____		.00
d	Add lines 42a through 42c	42d	.00
43	Tax-option (S) corporation adjustments. Do not include adjustments listed on line 46 (list and provide amount)		
a	Name _____		
	FEIN _____ Amount 43a _____		.00
b	Name _____		
	FEIN _____ Amount 43b _____		.00
c	Name _____		
	FEIN _____ Amount 43c _____		.00
d	Add lines 43a through 43c	43d	.00
44	Add lines 30 through 41, 42d and 43d. Enter here and on line 45, page 3	44	750.00



Name SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Social Security Number 101969334
--	-------------------------------------

45 Enter amount from line 44 on page 2 45 750.00

46 Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

a Name _____
 FEIN _____ Amount 46a _____ .00

b Name _____
 FEIN _____ Amount 46b _____ .00

c Name _____
 FEIN _____ Amount 46c _____ .00

d Add lines 46a through 46c 46d .00

47 Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 48 (list and provide amount)

a Name _____
 FEIN _____ Amount 47a _____ .00

b Name _____
 FEIN _____ Amount 47b _____ .00

c Name _____
 FEIN _____ Amount 47c _____ .00

d Add lines 47a through 47c 47d .00

48 Partnership entity level tax election adjustments (list and provide amount)

a Name _____
 FEIN _____ Amount 48a _____ .00

b Name _____
 FEIN _____ Amount 48b _____ .00

c Name _____
 FEIN _____ Amount 48c _____ .00

d Add lines 48a through 48c 48d .00

49 Other subtractions from income (list and provide amount)

a _____ Amount 49a _____ .00

b _____ Amount 49b _____ .00

c _____ Amount 49c _____ .00

d Add lines 49a through 49c 49d .00

50 Add lines 45, 46d, 47d, 48d, and 49d. This is your total subtraction from income. Enter on Form 1, line 6 50 750.00



Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return SREEKUMAR R PILLAI & SHILPA SIVANANDAN	Identifying number 101969334
--	--

Part I 2022 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see <i>Special Allowance for Rental Real Estate Activities</i> in the instructions.)		
1a Activities with net income (enter the amount from Part IV, column (a))	1a	
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	()
d Combine lines 1a, 1b, and 1c		1d

All Other Passive Activities		
2a Activities with net income (enter the amount from Part V, column (a))	2a	0.
b Activities with net loss (enter the amount from Part V, column (b))	2b	(0.)
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(-12,309.)
d Combine lines 2a, 2b, and 2c		2d -12,309.
3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used		3 -12,309.

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	
5 Enter \$150,000. If married filing separately, see instructions	5	
6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9 Enter the smaller of line 4 or line 8	9	0.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	0.
11 Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	0.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c					

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
GRACING OAKS LN	0.	0.	12,309.		12,309.
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	0.	12,309.		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
GRACING OAKS LN	E Ln 22	12,309.	1.00000000	12,309.
Total		12,309.	1.00	12,309.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
GRACING OAKS LN	E Ln 22	12,309.	12,309.	0.
Total		12,309.	12,309.	0.