Department of the Treasury Internal Revenue Service

Calendar Year -Due 04/18/2023

2023 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order..... REV 02/05/23 PRO

1,578.

1555

656-79-8271 847-23-7671 MANICKAM SOMASUNDARAM MEENA REVATHI VALLIAPPAN 1729 ₩ MYRNA LANE TEMPE AZ 85284

INTERNAL REVENUE SERVICE PO BOX 1300 CHARLOTTE NC 28201-1300

Department of the Treasury Internal Revenue Service

Calendar Year — Due **06/15/2023**

2023 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....

1,578.

REV 02/05/23 PRO

1555

LSL-79-8271 B47-23-7671
MANICKAM SOMASUNDARAM
MEENA REVATHI VALLIAPPAN
1729 W MYRNA LANE
TEMPE AZ 85284

INTERNAL REVENUE SERVICE PO BOX 1300 CHARLOTTE NC 28201-1300

Department of the Treasury Internal Revenue Service

Calendar Year — Due **09/15/2023**

2023 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....

1,578.

REV 02/05/23 PRO

1555

LSL-79-8271 B47-23-7671
MANICKAM SOMASUNDARAM
MEENA REVATHI VALLIAPPAN
1729 W MYRNA LANE
TEMPE AZ 85284

INTERNAL REVENUE SERVICE PO BOX 1300 CHARLOTTE NC 28201-1300

Department of the Treasury Internal Revenue Service

Calendar Year — Due **01/16/2024**

2023 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....

1,578.

REV 02/05/23 PRO

1555

LSL-79-8271 B47-23-7671
MANICKAM SOMASUNDARAM
MEENA REVATHI VALLIAPPAN
1729 W MYRNA LANE
TEMPE AZ 85284

INTERNAL REVENUE SERVICE PO BOX 1300 CHARLOTTE NC 28201-1300

Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Submission Identification Number (SID)	
Taxpayer's name	Social security number
MANICKAM SOMASUNDARAM	656-79-8271
Spouse's name	Spouse's social security number
MEENA REVATHI VALLIAPPAN	847-23-7671
Part I Tax Return Information — Tax Year Ending December 3	1, 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	
2 Total tax	<u> </u>
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	
4 Amount you want refunded to you	
5 Amount you owe	5 3,059.
Part II Taxpayer Declaration and Signature Authorization (Be so Under penalties of perjury, I declare that I have examined a copy of the income tax return	
my knowledge and belief, it is true, correct, and complete. I further declare that the arreturn (original or amended) I am now authorizing. I consent to allow my intermediate set to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receive for any delay in processing the return or refund, and (c) the date of any refund. If applicate Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial in payment of my federal taxes owed on this return and/or a payment of estimated tax, and authorization is to remain in full force and effect until I notify the U.S. Treasury Financial payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Paym business days prior to the payment (settlement) date. I also authorize the financial instit taxes to receive confidential information necessary to answer inquiries and resolve is personal identification number (PIN) below is my signature for the income tax return (ori Electronic Funds Withdrawal Consent.	rvice provider, transmitter, or electronic return originator (ERO) ceipt or reason for rejection of the transmission, (b) the reason able, I authorize the U.S. Treasury and its designated Financial nstitution account indicated in the tax preparation software for d the financial institution to debit the entry to this account. This cial Agent to terminate the authorization. To revoke (cancel) a nent cancellation requests must be received no later than 2 juitions involved in the processing of the electronic payment of its sues related to the payment. I further acknowledge that the
Taxpayer's PIN: check one box only	
	o enter or generate my PIN 9 8 2 7 1 as my
ERO firm name signature on the income tax return (original or amended) I am now aut	don't enter all zeros
, ,	•
I will enter my PIN as my signature on the income tax return (original of if you are entering your own PIN and your return is filed using the Probelow.	
Your signature ►	Date ►
Spouse's PIN: check one box only	
_	o enter or generate my PIN 3 7 6 7 1 as my
ERO firm name signature on the income tax return (original or amended) I am now aut	Enter five digits, but don't enter all zeros
I will enter my PIN as my signature on the income tax return (original of	-
if you are entering your own PIN and your return is filed using the Probelow.	
Spouse's signature ▶	Date ▶
Practitioner PIN Method Returns Only	—continue below
Part III Certification and Authentication — Practitioner PIN Meth	hod Only
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selection	Don't enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electroni authorized to file for tax year indicated above for the taxpayer(s) indicated above. I correquirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IR	onfirm that I am submitting this return in accordance with the
ERO's signature ▶	Date ►
ERO Must Retain This Form — Se	

Don't Submit This Form to the IRS Unless Requested To Do So

Form 1040-V (2022) 2022 Page **2**

IF you live in	THEN use this address to send in your payment				
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214				
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000				
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501				
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303				

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

Form **1040-V 2022**

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury Internal Revenue Service 2022

Form 1040-V Payment Voucher

▶ Use this voucher when making a payment with Form 1040.

► Do not staple this voucher or your payment to Form 1040.

► Make your check or money order payable to the 'United States Treasury.'

► Write your social security number (SSN) on your check or money order.

Enter the amount of your payment

3,059.

REV 02/05/23 PRO

1555

MANICKAM SOMASUNDARAM MEENA REVATHI VALLIAPPAN 1729 W MYRNA LANE TEMPE AZ 85284 INTERNAL REVENUE SERVICE
P.O. BOX &D2501
CINCINNATI, OH 45280-2501

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

2022

OMB No. 1545-0074

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

Filing Status Check only	s 🗌 S	Single X Married filing jointly	Marrie	ed filing separate	ly (MFS)	☐ Head of	household (HC)H) [fying sun se (QSS)	viving
one box.	-	u checked the MFS box, enter the r on is a child but not your dependen	-	our spouse. If yo	u check	ed the HOH or	r QSS box, en	ter the	child's	name if th	ne qualifying
Your first name	and mi	ddle initial	Last name						Your social security number		
MANICKAN	4		SOMA	SOMASUNDARAM					656-79-8271		
		first name and middle initial	Last na						Spouse's social security number		
MEENA RI			VALL	IAPPAN					847-2	3-767	1
		r and street). If you have a P.O. box, see					Apt. no.				- on Campaign
1729 W N										ere if you,	
		ce. If you have a foreign address, also co	omplete s	paces below.	Sta	te	ZIP code				ntly, want \$3
TEMPE					AZ	, J	85284			tnis tuna. w will not	Checking a
Foreign country	y name		F	oreign province/st	ate/count	У	Foreign postal			or refund.	•
										You	Spouse
Digital		y time during 2022, did you: (a) red					-				
Assets		ange, gift, or otherwise dispose of					asset)? (See i	nstruc	tions.)	Yes	⊠ No
Standard Deduction		eone can claim:	•			a dependent					
Age/Blindnes:	You:	Were born before January 2,	1958	Are blind	Spouse	: Was bor	rn before Janu	ary 2,	1958	☐ Is bl	ind
Dependent	s (see	instructions):		(2) Social sec	urity	(3) Relationsh	nip (4) Check	the box	if qualifi	es for (see	instructions):
If more	(1) Fi	rst name Last name		number		to you	Child	tax cre	dit (Credit for ot	her dependents
than four											
dependents, see instruction	s ——										
and check											
here											
Income	1a	Total amount from Form(s) W-2, b	oox 1 (see	e instructions)					1a	22	25,644.
	b	Household employee wages not r							1b		
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1	a (see ins	structions) .					1c		
attach Forms	d	Medicaid waiver payments not re	ported or	n Form(s) W-2 (s	ee instru	ctions)			1d		
W-2G and 1099-R if tax	е	Taxable dependent care benefits		· ·					1e		
was withheld.	f	Employer-provided adoption bene							1f		
If you did not	g	Wages from Form 8919, line 6 .							1g		
get a Form W-2, see	h	Other earned income (see instruc-							1h		0.
instructions.	i	Nontaxable combat pay election	(see instr	ructions)		<u>1i</u>					
	Z	Add lines 1a through 1h							1z	22	25,644.
Attach Sch. B	2a	Tax-exempt interest	2a			axable interes			2b		
if required.	<u>3a</u>	Qualified dividends	3a			rdinary divide			3b		
	4a	IRA distributions	4a			axable amoun			4b		
Standard Deduction for—	5a	Pensions and annuities	5a			axable amoun			5b		
Single or	6a	Social security benefits	6a			axable amoun	π		6b		
Married filing separately,	c	If you elect to use the lump-sum e		·	`	,		.	_		0
\$12,950	7	Capital gain or (loss). Attach Sche		'	•			. L	7		0.
Married filing jointly or	8	Other income from Schedule 1, lin							8		12,850.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7							9	2	12,794.
\$25,900	10	Adjustments to income from Sche	-						10	1	10 704
Head of household,	11	Subtract line 10 from line 9. This i	•	-					11		12,794.
\$19,400	12	Standard deduction or itemized		•	,	 E A			12	1 - 2	25 , 900.
If you checked any box under	13	Qualified business income deduc							13	1	
Standard Deduction,	14 15	Add lines 12 and 13 Subtract line 14 from line 11. If ze							14		25 , 900.
see instructions.	15	Subtract file 14 HOHI IIIle 11. II Ze	io oi lest	o, cinci -0 IIIIS	is your I	avanie ilicoli			15	1 T	86,894.

Form 1040 (2022	2)									Page 2
Tax and	16	Tax (see instructions). Check if any from Form(s)): 1 🗌 8814	2 4972	3 🗌			16	32	, 526.
Credits	17	Amount from Schedule 2, line 3						17		
	18	Add lines 16 and 17						18	32	,526.
	19	Child tax credit or credit for other dependents	from Schedu	ıle 8812				19		
	20	Amount from Schedule 3, line 8						20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18. If zero or less, en	nter -0					22	32	,526.
	23	Other taxes, including self-employment tax, from	om Schedule	2, line 21				23		0.
	24	Add lines 22 and 23. This is your total tax .						24	32	,526.
Payments	25	Federal income tax withheld from:								
	а	Form(s) W-2			25a	29	,467.			
	b	Form(s) 1099			25b					
	С	Other forms (see instructions)			25c					
	d	Add lines 25a through 25c						25d	29	,467.
f you have a	26	2022 estimated tax payments and amount app	olied from 202	21 return				26		
qualifying child,	27	Earned income credit (EIC)			27					
attach Sch. EIC.	28	Additional child tax credit from Schedule 8812			28					
	29	American opportunity credit from Form 8863, I	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 to	otal other pa	yments and refu	undable	credits		32		
	33	Add lines 25d, 26, and 32. These are your total	al payments					33	29	,467.
Refund	34	If line 33 is more than line 24, subtract line 24			•	-		34		
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here								
Direct deposit? See instructions.	b	Routing number X X X X X X X X X		c Type:			Savings			
See instructions.	d	Account number X X X X X X X X X			XX					
	36	Amount of line 34 you want applied to your 20	023 estimate	d tax	36			_		
Amount You Owe	37	Subtract line 33 from line 24. This is the amou For details on how to pay, go to www.irs.gov/F	•	see instructions .				37	3	,059.
	38	Estimated tax penalty (see instructions)			38					
Third Party		you want to allow another person to discus	ss this retur	n with the IRS?	See	_			_	
Designee	ins	tructions				Yes. Co	mplete	below.	× No	
	De: nar	signee's	Phone no.				nal ident er (PIN)	ification		$\overline{}$
Sign	Un	der penalties of perjury, I declare that I have examined ef, they are true, correct, and complete. Declaration of	this return and			nd statemer	its, and to			
Here					3560 011	all lillorifiatio			nt you an Ide	
	101	ur signature [Date	Your occupation					IN, enter it h	
Joint return?				STAFF DATA	ANA A	LYST		inst.)		
See instructions.	Spo	ouse's signature. If a joint return, both must sign.	Date	Spouse's occupat	ion				nt your spou	
Keep a copy for your records.							- 1	ntity Prote inst.)	ection PIN, e	enter it here
you. 1000.uo.				BUSINESS A			(500	11151.)		
		(100) 013 0003	Email address	MSOMASU1@0	MAII Date	.COM	DTINI		Check if:	
Paid		parer's name Preparer's signature		OIIDMA		1 /0000	PTIN			mploved
Preparer		SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 02/11/2023 P020827								mployed
Use Only									678) 965	
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816							ı's EIN	84-31	<u> 171965</u>

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

REV 02/05/23 PRO

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Form **1040** (2022)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment
Sequence No. 01

Your social security number

Department of the Treasury Internal Revenue Service

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

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

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

MANI	CKAM SOMASUNDARAM & MEENA REVATHI VALLIAPPAN		656-7	9-82	2/1
Par	t 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. Att	ach Schedule	Ε.	5	-12,850.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
а	Net operating loss	8a ()		
b	Gambling	8b			
C	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d ()		
е	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			
- 1	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	81			
m	Olympic and Paralympic medals and USOC prize money (see				
	instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
0	Section 951A(a) inclusion (see instructions)	80			
р	Section 461(I) 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 nonqualifed deferred compensation plan or				
	a nongovernmental section 457 plan	8t			
	Wages earned while incarcerated	8u			
Z	Other income. List type and amount:				
		8z			
9	Total other income. Add lines 8a through 8z			9	

Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

-12**,**850.

Schedule 1 (Form 1040) 2022 Page **2**

Par	t 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			1
С	Date of original divorce or separation agreement (see instructions):			1
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			1
а	Jury duty pay (see instructions)		-	1
b	Deductible expenses related to income reported on line 8l from the			1
	rental of personal property engaged in for profit		-	1
С	Nontaxable amount of the value of Olympic and Paralympic medals			1
	and USOC prize money reported on line 8m		-	1
d	Reforestation amortization and expenses		-	1
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974			1
f	Contributions to section 501(c)(18)(D) pension plans			1
g g	Contributions by certain chaplains to section 403(b) plans 24g			1
_	Attorney fees and court costs for actions involving certain unlawful			1
	discrimination claims (see instructions)			1
i	Attorney fees and court costs you paid in connection with an award		-	1
•	from the IRS for information you provided that helped the IRS detect			1
	tax law violations			1
j	Housing deduction from Form 2555			1
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			1
	1041)			1
Z	Other adjustments. List type and amount:			i
	04-			ı
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	r 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

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

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

OMB No. 1545-0074

Attachment Sequence No. **12**

Department of the Treasury Internal Revenue Service

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Name(s) shown on return Your social security number 656-79-8271 MANICKAM SOMASIINDARAM & MEENA REVATHI VALLTAPPAN

1 17 7	NICIUM COMBONDIMUM & HEEDIN TEEVITHE VIII	T T T T T T T T T T T T T T T T T T T		000	, ,	02 / 1
	you dispose of any investment(s) in a qualified opportunity es," attach Form 8949 and see its instructions for additiona	•	•			
	rt I Short-Term Capital Gains and Losses – Ge				e ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to le dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, line 2, column	from Part I,	(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					
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 (le	oss) from Forms 4		324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	S corporations,	estates, and tr		5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	y, from line 8 of y	our Capital Loss	Carryover	6	(
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	
Pai	t II Long-Term Capital Gains and Losses—Ger	nerally Assets F	leld More Than	One Year	(see i	nstructions)
ines	instructions for how to figure the amounts to enter on the below.	(d) Proceeds	(e) Cost	(g) Adjustmen to gain or loss		(h) Gain or (loss) Subtract column (e) from column (d) and
	form may be easier to complete if you round off cents to le dollars.	(sales price)	(or other basis)	Form(s) 8949, F	Part II,	combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked	635,000.	457,565.	-177,4	35.	0.
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Sched	dule(s) K-1	12	
	Capital gain distributions. See the instructions				13	
	Long-term capital loss carryover. Enter the amount, if any					
	Worksheet in the instructions				14	(
10	Net long-term capital gain or (loss). Combine lines 8a	a uirougn 14 m co	numm (m). Then, go	υ ιο Part III		

BAA

Schedule D (Form 1040) 2022 Page 2

Part III Summary 16 Combine lines 7 and 15 and enter the result 16 0. • 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 • 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? ☐ **Yes.** Go to line 18. ■ 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 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? ☐ 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. □ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 0.) • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Form 8949 (2022) Attachment Sequence No. 12A Page 2

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side MANICKAM SOMASUNDARAM & MEENA REVATHI VALLIAPPAN

Social security number or taxpayer identification number 656-79-8271

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 transa	ctions reported on Form(s)	1099-B showing basi	s was reported to the IRS	see Note above
(E) Long-term transaction	ctions reported on Form(s)	1099-B showing basis	s wasn't reported to the IF	RS .

X (F) Long-term transactions not reported to you on Form 1099-B

<u> </u>	i j Long-term transactions	not reported	to you on i c	ם-פפטו ווווו					
1 (a) Description of property		(b) Date acquired	(c) Date sold or	Proceeds	(e) Cost or other basis See the Note below	Adjustment, i If you enter an enter a co	(h) Gain or (loss) Subtract column (e) from column (d) and		
	(Example: 100 sh. XYZ Ćo.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	combine the result with column (g).	
Main	Home Sale:	01/16/20	06/30/22	635,000.	457,565.	Н	-177,435.	0.	
nega Sche	als. Add the amounts in column attive amounts). Enter each tot edule D, line 8b (if Box D above we is checked), or line 10 (if Box	al here and inc e is checked), lir	lude on your ne 9 (if Box E	635,000.	457,565.		-177,435.	0.	

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

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

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

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

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

Sequence No. 13

Your social security number

OMB No. 1545-0074

656-79-8271 MANICKAM SOMASUNDARAM & MEENA REVATHI VALLIAPPAN 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. Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions 1a Physical address of each property (street, city, state, ZIP code) NO.85, FLAT NO:3B, R BLOCK ANNANAGAR, CHENNAI TAMIL NADU IN 600040 Α В C 1b Type of Property For each rental real estate property listed **Fair Rental Personal Use** QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 650. 4 Royalties received 4 **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 1,800. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 11 Management fees 11 2,100. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 3,600. 14 14 Repairs 3,200. 15 Supplies 15 16 16 Taxes 17 Utilities 17 2,800. 18 18 Depreciation expense or depletion Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 13,500. 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 -12,850.22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 12,850. 650. Total of all amounts reported on line 3 for all rental properties Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 13,500. Total of all amounts reported on line 20 for all properties 23e 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 12,850. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 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 . -12**,**850.

Form **8889**

Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. 52

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

MANICKAM SOMASUNDARAM

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 656-79-8271

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required. HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse. Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. ☐ Self-only X Family HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, 2 0. If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you 3 were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for 3 7,300. Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also 4 0. 5 7,300. 5 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter . . . 6 7,300. If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage 7 under an HDHP at any time during 2022, enter your additional contribution amount. See instructions. 7 8 8 7,300. Employer contributions made to your HSAs for 2022 9 10 400. 11 11 12 12 6,900. HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 13 0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse. Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were 14b 14c 15 15 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this 16 16 If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% b Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040). Part II. line 17c Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before Part III completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse. 18 18 19 19 20 **Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f 20 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 21

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

E-file Signature Authorization

2022

(Arizona Forms 140, 140A, 140EZ, 140NR and 140PY) Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years. Your First Name and Initial Last Name Your Social Security Number* **Enter** MANICKAM SOMASUNDARAM 656 79 ı 8271 vour Your Spouse's First Name and Initial (if filed joint) Last Name Spouse's Social Security No.* SSN(s). MEENA REVATHI VALLIAPPAN 23 ı 7671 PART 1 – PURPOSE (If you are e-filing a Small Business Income Tax Return, also complete Form AZ-8879 SBI)*Do Not Truncate • To certify the truthfulness, correctness, and completeness of the taxpaver's electronic income tax return. • To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return. PART 2 - TAX RETURN INFORMATION PART 3 - FINANCIAL INSTITUTION INFORMATION Must be present when requesting direct debit or deposit. 212,794 00 1 Arizona Adjusted Gross Income ☐ Foreign Account Deposit/Debit: See instructions below. 2 Balance Of Tax 5,323 **00** ROUTING NUMBER 6,517 00 ☑ Checking 2 2 1 0 ■ Savings 3 Arizona Income Tax Withheld ... ACCOUNT NUMBER Check box 4 or box 5: 4 5 7 0 2 2 4 0 9 4 6 5 1,194 00 **4** ■ **REFUND**: Enter the amount of refund...... DIRECT DEBIT REQUEST DATE DIRECT DEBIT PAYMENT AMOUNT **5** ■ **AMOUNT YOU OWE**: Enter the amount owed....... loo 00 Box 4 Checkbox - Refund: You are due a refund based on the information Foreign Account Deposit/Debit Checkbox: Check the "Foreign Account provided on your tax return. Your refund amount will be deposited in the Deposit/Debit" box if your deposit will be ultimately placed in or come account listed in the Financial Institution Information Section (Part 3). from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your Box 5 Checkbox - Amount You Owe: You owe taxes based on the information provided on your tax return. You have elected to direct debit account. If you are due a refund, we will send you a check instead. If you owe tax, you must mail a check to the Arizona Department of Revenue. for payment. The payment will be withdrawn from the account and on the PO Box 29085, Phoenix, AZ 85038-9085. date listed in the Financial Institution Information Section (Part 3). PART 4 - DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2) I consent to my Electronic Return Originator (ERO) or On-Line Service Under penalties of perjury, I declare that I have examined a copy of my Provider (OLSP) sending my electronic Arizona individual income tax electronic Arizona individual income tax return and accompanying schedules return and accompanying schedules and statements to ADOR, and I and statements for the year ending December 31, 2022, and to the best of consent to my ERO or OLSP sending such information to ADOR through a my knowledge and belief, it is true, correct, and complete. I further declare transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter that the amounts of Arizona adjusted gross income, total tax, Arizona an acknowledgement of receipt of transmission and an indication of income tax withheld, and refund (or amount owed) listed above are the whether or not the transmission of my return is accepted and, if the return amounts shown on the copy of my electronic Arizona income tax return. is rejected, the reason(s) for the rejection. If the processing of my return **6a** X I consent that my refund be directly deposited as designated in the or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/ electronic portion of my 2022 Arizona individual income tax return. or transmitter the reason(s) for the delay, or when the refund was sent. If I have filed a joint return, this is an irrevocable appointment of If ADOR contacts my ERO for a copy of my return, any documents or the other spouse as an agent to receive the refund. schedules to my return, and/or this authorization form, I authorize my ERO **6b** \prod I do not want direct deposit of my refund or I am not receiving a to release copies of the requested documents to ADOR. refund 6c I authorize the Arizona Department of Revenue (ADOR) and its designated Financial Agent to initiate an ACH electronic funds I authorize GLOBAL TAXES LLC withdrawal (direct debit) entry to the financial institution account (ELECTRONIC RETURN ORIGINATOR) indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions to make the election that I want my electronic signature to my electronic involved in the processing of the electronic payment of taxes to federal individual income tax return to serve as my signature to my receive confidential information necessary to answer inquiries and electronic Arizona individual income tax return for the year ending December 31, 2022. I understand that when my ERO makes the election resolve issues related to the payment. that my electronic signature to my federal individual income tax return will If I have filed a balance due return, I understand that if the ADOR does not serve as my signature to my Arizona individual income tax return, I will receive full and timely payment of my tax liability by April 18, 2023, I will have signed my Arizona individual income tax return and declared under remain liable for the tax liability and all applicable interest and penalties. penalties of perjury that to the best of my knowledge and belief the return When electronically filing my federal and state tax returns, I understand is true, correct and complete. that if there is an error on my federal return, my state return will also be rejected. PLEASE SIGN HERE YOUR PEN AND INK SIGNATURE DATE

SPOUSE'S PEN AND INK SIGNATURE

DATE

RETURN				140	F	Resident I	Perso	Personal Income Tax Return				2022		
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	11a - Dependents				(a) ID LAST NAME rourself or spouse.)			b) CURITY NO.	(c) RELATIONSHI	(d) P NO. OF MONTHS LIVED IN YOUR HOME IN 2022		in: 2	(f) if you did not this person or federal return educational control.	n your due to
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er		11b												
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ts		12	Fede	eral adjusted gross	income (from yo	ur federal ret	urn)				12		212,794	$\overline{}$
				l Business Income: 13S									010 50	00
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schedules or other docum				net capital gain or (l							0 00			
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Place any required federal and			ψķ	SEPARENCESTO PER LA PER			/3/W	33 Net o	perating loss ad	justment	33			00
<u>ac</u>							=: !!	34 Contr	ibutions: 34 a 529		00			
Δ.								34h 53	QΔ (ΔRLE)	00 add 34a	and 34h 34C			00

	Your	Name (as shown on page 1)	Your Social Securi	Social Security Number			
	MAI	NICKAM SOMASUNDARAM & MEENA REVATHI VALLIAPPAN	656-79-8	271			
	35	Subtract lines 24 through 34c from line 19		35	212,794	n	
	36	Other Subtractions from Income. Complete Other Subtraction from Arizona Gross Income sche			222,731	0	
	37	Subtract line 36 from line 35. Enter the difference			212,794		
ons	38	Age 65 or over: Multiply the number in box 8 by \$2,100			222,731	0	
npti	39	Blind: Multiply the number in box 9 by \$1,500				0	
Exemptions	4	Other Exemptions. See instructions40E Multiply the number in box 40E by \$2,300				0	
ш		Qualifying parents and grandparents: Multiply the number in box 40£ by \$2,300				0	
	41				212,794		
	42	Arizona adjusted gross income: Subtract lines 38 through 41 from line 37. If less than zero, enter "0" Deductions: Check box and enter amount. See instructions			25,900	$\overline{}$	
	43			23,300	0		
	44	If you checked box 43S and claim charitable contributions, check 44C Complete page 3. See in		186,894	+-		
E E	45	Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0"		5,323	$\overline{}$		
e of	46	Compute the tax using amount on line 45 and Tax Tables X and Y or Optional Tax Tables			3,323	0	
Balance of Tax	47				5,323	$\overline{}$	
Bal	48	Subtotal of tax: Add lines 46 and 47. Enter the total			3,323	0	
	49	·				0	
	50	Family income tax credit (from the worksheet - see instructions)				0	
	51	Nonrefundable Credits from Arizona Form 301, Part 2, line 64			5,323	_	
b s	5	alance of tax: Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than			5,323 6,517	$\overline{}$	
and	53	2022 AZ income tax withheld			0,317	0	
e Cr	54	2022 AZ estimated tax payments54a 00 Claim of Right 54b	00 Add 54a and			0	
Total Payments and Refundable Credits	55	2022 AZ extension payment (Form 204)				$\overline{}$	
fun	5	Increased Excise Tax Credit (from the worksheet - see instructions)				00	
卢쮼	57	Property Tax Credit from Arizona Form 140PTC				00	
	5	Other refundable credits: Check the box(es) and enter the total amount			C E17	00	
Tax Due or Overpayment	5	Total payments and refundable credits: Add lines 53 through 58. Enter the total		6,517	1		
	60	TAX DUE: If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines			1 104	00	
Se a	61	OVERPAYMENT: If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayments		1,194	$\overline{}$		
	62					00	
Voluntary Gifts	63			1 1	1,194	<u> U</u>	
∑	64	- 74 Voluntary Gifts to: Assigned to Schools 64 UU Arizona Wildlife		00			
ınta		Child Abuse Prevention		00			
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Pen		Estimated payment penalty		76		00	
	77	771 ☐ Annualized/Other 772 ☐ Farmer or Fisherman 773 ☐ Form 221 included					
ō	78	Add lines 64 through 74 and 76; enter the total			1 104	00	
Refund or Amount Owed	79	REFUND: Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 Direct Deposit of Refund: Check box 79A if your deposit will be ultimately placed in a foreign account; see	e instructions 70	79 \	1,194	100	
i i		CM Checking or ROUTING NUMBER ACCOUNT NUMBER	e manuonona. 737	_			
8 E		98 S Savings 1 2 2 1 0 1 7 0 6 4 5 7 0 2 2 4 0 9 4 6 5					
	80	AMOUNT OWED: Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write y	our SSN on paym	nent;		Т	
		and include with your return		80		0	
_						_	
		Under penalties of perjury, I declare that I have read this return and any documents with it, and to true, correct and complete. Declaration of preparer (other than taxpayer) is based on all informat				€	
l		tide, correct and complete. Declaration of preparer (other than taxpayer) is based on an informat	on or willon pre	parei ilas ai	ily kilowiedge.		
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X		PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S I	F SELF-EMPLOYED)			
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Δ.		PAID PREPARER'S STREET ADDRESS		EPARER'S TIN			
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If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode). If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).