EXPLANATION TO LINE ITEM CHANGES IN AMENDED U.S. INDIVIDUAL INCOME TAX RETURN (FORM 1040X) FOR THE TAX YEAR 2020

SIBI MYLON JEYAMURUGAN AND KARTHIKA MUTHU RAMAN

Dear IRS –

The below explanation is in reference to line item changes on Part II of Form 1040X: Amended US Individual Income Tax Return being filed with IRS for the Tax Year 2020.

Line 2:

Standard Deduction has been changed from \$12,400 to \$24,800 as the Filing Status has been changed from Single to Married filing jointly.

As there a change in the Total deductions, SIBI MYLON JEYAMURUGAN & KARTHIKA MUTHU RAMAN requests and appeals to the IRS to kindly permit him to claim Applicable Deductions and Exemptions of the Filing Status of Married Filing Jointly (MFJ)

Line 5:

Taxable Income has been changed from \$53,655 to \$41,255 on account of changes In Line 2

Line 18 & Line 22:

As Per Original Return filed, SIBI MYLON JEYAMURUGAN was entitled to Refund Amount of \$1459. SIBI MYLON JEYAMURUGAN & KARTHIKA MUTHU RAMAN appeals to the IRS through this Amended Return filed this 25TH DAY OF JANUARY 2023 to kindly grant them an additional refund in the amount of \$3041 for the Tax Year 2020 with the changes noted through this Amended U.S. Individual Income Tax Return filed with the IRS for the Tax Year 2020.

This Amended U.S. Individual Income Tax Return (Form 1040X) for the Tax Year 2020 with supporting schedules is prepared by Mr. SYAM PRIYA RAM SAGAR GUPTA TALLAM (PTIN: P02082703) based on the information submitted by me. I respectfully submit my consent through this Explanation Note that the IRS may anytime discuss on this Tax Return with us. Sincerely,

SIBI MYLON JEYAMURUGAN SSN: 832-22-7567 KARTHIKA MUTHU RAMAN ITIN: 985-96-0672