

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

Personal information section including name (Bhanuchandar Thumba), spouse name (Vanitha Manyam), address (18620, 58th Ct, Redmond, WA 98052), and social security numbers.

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)? [] Yes [X] No

Standard Deduction Someone can claim: [] You as a dependent [] Your spouse as a dependent [] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [] Were born before January 2, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table for Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, and (4) Child tax credit/Credit for other dependents.

Income section table with rows 1a through 1z, including total amount from Form(s) W-2, household employee wages, tip income, etc.

Table for Tax-exempt interest (2a), Qualified dividends (3a), IRA distributions (4a), Pensions and annuities (5a), and Social security benefits (6a).

Table for Taxable interest (2b), Ordinary dividends (3b), Taxable amount (4b, 5b, 6b), Capital gain or loss (7), Other income (8), Total income (9), Adjustments (10), Adjusted gross income (11), Standard deduction (12), Business income deduction (13), and Taxable income (15).

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 3,594.

Table for Payments (lines 25-33). Includes federal income tax withheld (4,560) and total payments (4,560).

Table for Refund (lines 34-36). Shows overpaid amount (966) and amount applied to 2023 tax (36).

Table for Amount You Owe (lines 37-38). Shows amount owed (37) and estimated tax penalty (38).

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse, including occupation and ID protection PIN fields.

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

Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year
20 _____

Attachment
Sequence No. **70**

| | |
|--|---|
| Taxpayer name(s) shown on return BHANUCHANDAR THUMBA & VANITHA MANYAM | Taxpayer identification number 200-06-0672 |
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer tax identification number P02082703 |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

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

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

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

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

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

Part VI Eligibility Certification

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

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

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

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

► **For use by individuals who are not U.S. citizens or permanent residents.**
► **See separate instructions.**

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

| |
|--|
| Application type (check one box): |
| <input checked="" type="checkbox"/> Apply for a new ITIN |
| <input type="checkbox"/> Renew an existing ITIN |

Before you begin:

• **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f,** or **g,** you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a Nonresident alien required to get an ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ►
- e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
BHANUCHANDAR THUMBA 200-06-0672
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ►

Additional information for **a** and **f**: Enter treaty country ► and treaty article number ►

| | | | |
|---|---------------------------------|-------------|---------------------|
| Name (see instructions) Name at birth if different ► | 1a First name VANITHA | Middle name | Last name MANYAM |
| | 1b First name | Middle name | Last name |

| | |
|------------------------------------|--|
| Applicant's Mailing Address | 2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions. 18620, 58THCT APT J1073 |
| | City or town, state or province, and country. Include ZIP code or postal code where appropriate. REDMOND WA USA 98052 |

| | |
|---|---|
| Foreign (non-U.S.) Address (see instructions) | 3 Street address, apartment number, or rural route number. Don't use a P.O. box number. |
| | City or town, state or province, and country. Include postal code where appropriate. |

| | | | | |
|--------------------------|---|---------------------------|---------------------------------------|--|
| Birth Information | 4 Date of birth (month / day / year) 12/28/1986 | Country of birth INDIA | City and state or province (optional) | 5 <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female |
| | | | | |

| | | | | |
|---|---|---|---|--|
| Other Information | 6a Country(ies) of citizenship INDIA | 6b Foreign tax I.D. number (if any) | 6c Type of U.S. visa (if any), number, and expiration date | |
| | 6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other | | | Date of entry into the United States (MM/DD/YYYY): |
| | Issued by: INDIA No.: V5413738 Exp. date: 12/21/2031 | | | |
| | 6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions). | | | |
| 6f Enter ITIN and/or IRSN ► ITIN _____ IRSN _____ and name under which it was issued ► | | First name | Middle name | Last name |
| 6g Name of college/university or company (see instructions) ► | | City and state ► Length of stay ► | | |

Sign Here
Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

| | | | | |
|------------------------------------|--|---|--------------------|------|
| Keep a copy for your records. | Signature of applicant (if delegate, see instructions) | Date (month / day / year) | Phone number | |
| | Name of delegate, if applicable (type or print) | Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney | | |
| Acceptance Agent's Use ONLY | Signature | Date (month / day / year) | Phone Fax | |
| | Name and title (type or print) | Name of company | EIN Office code | PTIN |