Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

Social coourity number

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

Submission Identification Number (SID)

Taxpayor'a pama

Taxpayer's name	Social security number
NILADRI CHATTARAJ	066-73-3938
Spouse's name	Spouse's social security number
BANI GHOSHAL	299-87-8618
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	1 196,187.
2 Total tax	2 26,567.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	· · · · 3 17,105.
4 Amount you want refunded to you	4
5 Amount you owe	· · · · 5 9,736.
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and A	keep a copy of your return)

Under penalties of periury. 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

X I authorize GLOBAL TAXES LLC to enter or generate my PIN ERO firm name

					as my
3	3	9	3	8	
			Enter five di	Enter five digits,	3 3 9 3 8 Enter five digits, but don't enter all zeros

04/07/2023

7

Ent doi

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

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

Your signature

Niladri Chattaraz

Spouse's PIN: check one box only

×	I authorize	GLOBAL	TAXES	LLC					
			ERO firm name						

to enter or generate my PIN

Date

8	6	1	8	as my
er fiv n't en				

signature on the income tax return (original or amended) I am now authorizing. I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only

if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature Bani Ghoshal	Date		04/0)7/2	202	3			
^O Practitioner PIN Method Returns Onl	ly—continue be	elow							
Part III Certification and Authentication – Practitioner PIN Me	thod Only								
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-sele	ected PIN.	8 0	 2 Don't e	-			6	7 3	3

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	
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gnature 🕨	Date 🕨	
	ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested To Do So	
		0070

E 1040		artment of the Treasury–Internal Revenue Servi S. Individual Income Tax		urn d	202	2	OMB No. 1545	-0074	IRS Use Or	ily—Do no	t write or stap	ble in this space.
Filing Status Check only one box.	lf yo	Single X Married filing jointly U checked the MFS box, enter the n son is a child but not your dependent	ame of y		parately (N e. If you ch	,			· · · ·	sp	ualifying si oouse (QS d's name it	S)
Your first name	and m	iddle initial	Last nar	me						Your	social secu	urity number
NILADRI			CHAT	TARAJ						066	-73-39	38
	ouse's	s first name and middle initial	Last nar							-		security number
BANI			GHOS	нат.							-87-86	-
	numbe	er and street). If you have a P.O. box, see						A	pt. no.			tion Campaigr
1126 HID	กรท	RIDGE							2149		k here if yo	
-		ce. If you have a foreign address, also co	mplete sr	baces below	v.	Sta	te	ZIP c				pintly, want \$3
IRVING		,,	1 1			TΣ		750		Ŭ Ŭ	to this fun below will n	d. Checking a
Foreign country	name		F	oreign prov	ince/state/c				n postal code		tax or refur	nd.
Digital		ny time during 2022, did you: (a) rec									II,	
Assets		ange, gift, or otherwise dispose of a	-					asset)	? (See inst	ructions	s.) []Ye	s 🛛 No
Standard Deduction	_	eone can claim: U You as a de Spouse itemizes on a separate retur	•				a dependent					
Age/Blindness	You:	Were born before January 2, 1	958	Are blind	d Spo	use	: 🗌 Was bor	n befo	ore January	2, 1958	3 🗌 Is	blind
Dependents	(see	instructions):		(2) Soc	cial security		(3) Relationsh	ip (4) Check the	box if qu	alifies for (s	ee instructions):
If more		irst name Last name		n	umber		to you		Child tax	credit	Credit for	other dependents
than four	CHI	TRITA CHATTARAJ		892-	53-1113	3	Daughter		X			
dependents,												
see instructions and check												
here												
Incomo	1a	Total amount from Form(s) W-2, b	ox 1 (see	e instructio	ons)						1a	194,322.
Income	b	Household employee wages not re	eported of	on Form(s)) W-2						1b	•
Attach Form(s)	с	Tip income not reported on line 1a	a (see ins	structions)							1c	
W-2 here. Also attach Forms	d	Medicaid waiver payments not rep									1d	
W-2G and	е	Taxable dependent care benefits f	rom Fori	m 2441, lir	ne 26 .		· · · ·				1e	
1099-R if tax	f	Employer-provided adoption bene	fits from	Form 883	89, line 29						1f	
was withheld. If you did not	g	Wages from Form 8919, line 6									1g	
get a Form	h	Other earned income (see instruct									1h	0.
W-2, see	i	Nontaxable combat pay election (s	,				11					
instructions.	z	Add lines to through th		,							1z	194,322.
Attach Sch. B	2a		2a				axable interest				2b	- ,
if required.	3a	· · –	3a	1,8			rdinary divider				3b	1,865.
	4a		4a	, -			axable amount				4b	_,
Standard	5a		5a				axable amoun				5b	
Deduction for –	6a		6a				axable amoun				6b	
 Single or Married filing 	c	If you elect to use the lump-sum e		nethod ch						ήĽ	0.0	
separately,	7	Capital gain or (loss). Attach Sche						• •			7	
\$12,950Married filing	8	Other income from Schedule 1, lin						• •			8	
jointly or	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7						• •				196,187.
Qualifying spouse,	9 10	Add lines 12, 20, 30, 40, 50, 60, 7 Adjustments to income from Sche		-				• •			9 10	,_O,_O/.
\$25,900		Subtract line 10 from line 9. This is						• •		-		106 107
 Head of household, 	11							• •				<u>196,187.</u>
\$19,400	12	Standard deduction or itemized						• •			12	25,900.
 If you checked any box under 	13	Qualified business income deduct				099	ъ-а				13	
Standard Deduction,	14 15	Add lines 12 and 13				•	· · · ·				14	25,900.
see instructions.	15	Subtract line 14 from line 11. If zer	U ULIESS	s, enter -U-	1115 IS Y	Jur		с.		•	15	170,287.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2022)

Form 1040 (2022	2)									Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 🗌 881	4 2 4972	3		16	28,	567.
Credits	17	Amount from Schedule 2, lin	e3					17		
	18	Add lines 16 and 17						18	28,	567.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19	2,0	000.
	20	Amount from Schedule 3, lin	e8					20		
	21	Add lines 19 and 20						21	2,0	000.
	22	Subtract line 21 from line 18						22	26,	567.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .			23		0.
	24	Add lines 22 and 23. This is						24	26,	567.
Payments	25	Federal income tax withheld								
i aj incento	а	Form(s) W-2				25a 17	7,105.			
	b	Form(s) 1099				25b		-		
	с	Other forms (see instructions				25c		-		
	d	Add lines 25a through 25c						25d	17.	105.
	26	2022 estimated tax payment						26	,	
If you have a l qualifying child,	27	Earned income credit (EIC)				27				
attach Sch. EIC.	28	Additional child tax credit from				28		-		
)	29	American opportunity credit				29		-		
	30	Reserved for future use .		-		30				
	31	Amount from Schedule 3, lin				31		1		
	32	Add lines 27, 28, 29, and 31						32		
	33	Add lines 25d, 26, and 32. T	,	-	•			33	17,1	105.
	34	If line 33 is more than line 24	,					34		
Refund	35a	Amount of line 34 you want				, .		35a		
Direct deposit?	b	Routing number X X X					Savings			
See instructions.		Account number X X X					earnige			
	36	Amount of line 34 you want a				36				
Amount	37	Subtract line 33 from line 24								
You Owe	57	For details on how to pay, g						37	9.'	736.
	38	Estimated tax penalty (see ir	-			38	274.	-	- 1	
Third Party		you want to allow another					2,1.			
Designee		structions	•				omplete	below.	X No	
	De	signee's		Phone		Pers	onal ident	ification		
	nai	mē		no.		num	ber (PIN)			
Sign		der penalties of perjury, I declare t			1 2 0		,		,	0
Here	bel	ief, they are true, correct, and com	plete. Declaration of	of preparer (othe		ased on all informati				0
	Yo	ur signature		Date	Your occupation				nt you an Ident IN, enter it here	
Joint return?					IT SERVIC	F.		inst.)		Ī
See instructions.	Sp	ouse's signature. If a joint return, t	ooth must sign.	Date	Spouse's occupat		lf th	e IRS se	nt your spouse	an
Keep a copy for	- 1-	, , , , , , , , , , , , , , , , , , ,	5				Ider	ntity Prote	ection PIN, ent	
your records.					IT SERVIC	E	(see	e inst.)		
		one no. (812)558-480		Email address	NILADRICHAT	TARAJ@GMAIL.C			1	
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:	
Preparer	RV	SSMANIKUMARAPPANA	RVSSMANIK	UMARAPPAI	JA	04/06/2023	P0209	0332	Self-emp	oloyed
Use Only	Fir	m's name GLOBAL TAX	XES LLC				Pho	ne no. (646)727-	7157
	Fir	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816		Firm	n's EIN	30-101	7196
Go to www.irs.ge	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 03/22/23 PRO			Form 10 4	40 (2022)

SCHEDULE B (Form 1040)

Department of the Treasury Internal Revenue Service

Interest and Ordinary Dividends

Go to www.irs.gov/ScheduleB for instructions and the latest information. Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074 20 2 Attachment Sequence No. 08

Name(s) shown on r	eturn		Your	social securi	ty number
NILADRI CH	ATTAF	RAJ & BANI GHOSHAL	066	5-73-393	8
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this		Amo	ount
		interest first. Also, show that buyer's social security number and address:			
(See instructions and the Instructions for Form 1040, line 2b.)					
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that			1		
form.					
	2	Add the amounts on line 1	2		
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3		
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4		
		If line 4 is over \$1,500, you must complete Part III.		Amo	
Part II	5	List name of payer: MORGAN STANLEY DOMESTIC HOLDINGS, INC.			1,865.
Ordinary Dividends (See instructions and the					
Instructions for Form 1040, line 3b.)			5		
Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter					
the ordinary	<u> </u>	Add the encounte on line 5. Enterthe total have and an Earry 1040 or 1040 CD, line 2h			1 0 6 5
dividends shown on that form.	6 Note:	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b If line 6 is over \$1,500, you must complete Part III.	6		1,865.
Part III		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary div			a foreign
Foreign	accou	nt; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreigr	i trust		
Accounts					Yes No
and Trusts Caution: If required, failure to file FinCEN Form		At any time during 2022, did you have a financial interest in or signature authority of account (such as a bank account, securities account, or brokerage account) locat country? See instructions	ed in 	a foreign	×
114 may result in substantial penalties. Additionally, you		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank Accounts (FBAR), to report that financial interest or signature authority? See Find and its instructions for filing requirements and exceptions to those requirements .	CEN F		
may be required to file Form 8938, Statement of		If you are required to file FinCEN Form 114, list the name(s) of the foreign country(financial account(s) are located:			
Specified Foreign Financial Assets. See instructions.	8	During 2022, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes," you may have to file Form 3520. See instructions			×

foreign trust? If "Yes," you may have to file Form 3520. See instructions .

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SCHEDULE 8812 (Form 1040)

Department of the Treasury

Internal Revenue Service

Credits for Qualifying Children and Other Dependents

OMB No. 1545-0074

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

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

2022 Attachment Sequence No. 47

Internal			-	
Name(s) shown on return	Your s	ocial s	ecurity number
NILA	DRI CHATTARAJ & BANI GHOSHAL	066-	73-3	3938
Par	t 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	196,187.
2a	Enter income from Puerto Rico that you excluded			
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.		
c	Enter the amount from line 15 of your Form 4563			
d	Add lines 2a through 2c		2d	0.
3	Add lines 1 and 2d		3	196,187.
4	Number of qualifying children under age 17 with the required social security number 4	1		
5	Multiply line 4 by \$2,000		5	2,000.
6	Number of other dependents, including any qualifying children who are not under age			
	17 or who do not have the required social security number	0		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resid	lent		
	alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500		7	
8	Add lines 5 and 7		8	2,000.
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?		12	2,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit	edit.		
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A		13	28,567.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents		14	2,000.
	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 addition	nal chi	ld ta	x 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.

For Paperwork Reduction Act Notice, see your tax return instructions. BAA REV 03/22/23 PRO Schedule 8812 (Form 1040) 2022

Schedul	le 8812 (Form 1040) 2022		Page 2
Part	II-A Additional Child Tax Credit for All Filers		
Cautio	n: 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 lin	e 27	🔲
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)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	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 $\ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots$	20	
	Next. On line 16b, is the amount \$4,500 or more?		
	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.		
	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.		
Part	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	IS OT H	vuerto 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		
22	1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 22 Add lines 21 and 22 23	-	
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.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
23 26	Enter the larger of line 20 or line 25	26	
_ 0	Next, enter the smaller of line 17 or line 26 on line 27.	20	
Part	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
	· · · · · · · · · · · · · · · · · · ·		812 (Form 1040) 2022

	B867 Paid Preparer's Due Diligence Checklist		OMB No. 1545-0074			
			For tax year		/ear	
Rev. No	ovember 2022)	Child Tax Credit (CTC) (including the Additional Child Tax Credit (AC Credit for Other Dependents (ODC)), and Head of Household (HOH) Fili		20		
	nent of the Treasury Revenue Service	To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 104 Go to www.irs.gov/Form8867 for instructions and the latest infor		Attacl Seque	hment ence No.	70
	er name(s) shown on	-	Taxpayer identificatio			-
NIL	ADRI CHATTA	RAJ & BANI GHOSHAL	066-73-393	8		
repare	er's name		Preparer tax identifica	ation num	ber	
RVS	SMANIKUMARA		P02090332			
Part		gence Requirements				
		ropriate box for the credit(s) and/or HOH filing status claimed on the re ed (check all that apply).		e the rel AOTC		arts I-\ HOH
1		ete the return based on information for the applicable tax year provided		Yes	No	N/A
	or reasonably o	bbtained by you? (See instructions if relying on prior year earned income.)	X		
2	worksheets fou 1040) instruction	claimed on the return, did you complete the applicable EIC and/or ind in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sche ons, and/or the AOTC worksheet found in the Form 8863 instruction nat provides the same information, and all related forms and schedule	dule 8812 (Form ns, or your own			
	claimed?			X		
3	Did you satisfy the following.	the knowledge requirement? To meet the knowledge requirement, you	must do both of			
	 Interview the 	taxpayer, ask questions, and contemporaneously document the taxpayer at the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	er's responses to			
		nation to determine that the taxpayer is eligible to claim the credit(s) a figure the amount(s) of any credit(s)		X		
4	information rea	nation provided by the taxpayer or a third party for use in preparin isonably known to you, appear to be incorrect, incomplete, or incons ns 4a and 4b. If " No ," go to question 5.)	istent? (If "Yes,"		X	
а	Did you make r	easonable inquiries to determine the correct, complete, and consistent in	nformation? .			
b	you asked, wh	mporaneously document your inquiries? (Documentation should includ om you asked, when you asked, the information that was provided, an d on your preparation of the return.)	d the impact the			
5	Did you satisfy keep a copy of applicable wor 8867 and any taxpayer that y	the record retention requirement? To meet the record retention require your documentation referenced in question 4b, a copy of this Form 886 ksheet(s), a record of how, when, and from whom the information used applicable worksheet(s) was obtained, and a copy of any document(s) ou relied on to determine eligibility for the credit(s) and/or HOH filing so of the credit(s)	ement, you must 37, a copy of any to prepare Form provided by the tatus or to figure	×		
	List those docu	iments provided by the taxpayer, if any, that you relied on:				
6	credit(s) and/o	e taxpayer whether he/she could provide documentation to substantiate r HOH filing status and the amount(s) of any credit(s) claimed on the ed for audit?	return if his/her	×		
7	Did you ask the	e taxpayer if any of these credits were disallowed or reduced in a previou e disallowed or reduced, go to question 7a; if not, go to question 8.)		X		
а		et the required recertification Form 8862?				

For Paperwork Reduction Act Notice, see separate instructions.

REV 03/22/23 PRO

Form 8867 (Rev. 11-2022)

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Form 88	367 (Rev. 11-2022)			Page 2
Part	II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
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.)	Yes	No	N/A
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?			
с	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)? Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not			
Part	or ODC, go to Part IV.)	claim (CIC, A	CTC,
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?	Yes X	No	N/A
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?	X		
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?	X		
Part), go to	Part \	′.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qu tuition and related expenses for the claimed AOTC?	alified	Yes	No
Part	V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing statu	s, go to	o Part '	√I.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?		Yes	No
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HOI/	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	urn or filing
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed;	ist for a	ny app	icable
	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 88 Document Retention.	67 instr	uctions	under
	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).

15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and	Yes	No
	complete?	×	

REV 03/22/23 PRO

Form 8867 (Rev. 11-2022)