VIJAYA MADINI & ARUL M NANGAI ARASU
81 BELMONT AVENUE
PLAINVIEW, NY 11803

2021 INCOME TAX RETURN

May 13, 2022

Vijaya Madini & Arul M Nangai Arasu
81 Belmont Avenue
Plainview, NY 11803

Dear Vijaya & Arul M Nangai,

Please find enclosed a copy of your tax return(s) for the tax year ending December 31, 2021.

Form 1040 - Federal Individual Income Tax Return
NY - New York Individual Income Tax Return

We prepared your return based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax return, please contact us. We appreciate this opportunity to serve you.

Sincerely,

Elida Laho EA
Laho Tax Service
314 Jerusalem Avenue
Levittown, NY 11756

Tax Summary and Instructions for Filing
2021 Federal Individual Income Tax Return

Summary of Federal Information:

Federal adjusted gross income .....$ 177,539.00
Federal taxable income ....$ 152,439.00
Federal refund ....$ 197.00
Federal effective tax rate 16.35%

The due date of the Federal Form 1040 is October 17, 2022.

Your return has been electronically filed, and you will receive a refund of $197.00.

You have selected to have your refund of $197.00 to be direct deposited into your bank account.
The Routing number is XXXXX0322.
The Account number is XXXXXXXX9288.
The Form 1040 has had an extension applied for it.

Summary of State Information:

NY Form IT-201

State adjusted gross income ... $ 177,539.00
State taxable income .... $ 158,227.00
State Refund .... $ 1,525.00
State effective tax rate 5.97%

The due date of the NY Form IT-201 is October 17, 2022.

You have selected to have your refund of $1,525.00 to be direct deposited into your bank account.
The Routing number is Xxxxx0322.
The Account number is Xxxxxxxx9288.

Your state return has been electronically filed, and you will receive
a refund of $ 1,525.00.

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**
VIJAYA K MADINI	771-34-9507
Spouse's name	**Spouse's social security number**
ARUL M NANGAI ARASU	476-45-2612

Part I Tax Return Information — Tax Year Ending December 31, 2021 (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	177539
2	Total tax	2	24920
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	20677
4	Amount you want refunded to you	4	197
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize LAHO TAX SERVICE (**ERO firm name**) to enter or generate my PIN 1 9 5 0 7 (**Enter five digits, but don't enter all zeros**) as my 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 ▶ Date ▶

Spouse's PIN: check one box only

☒ I authorize LAHO TAX SERVICE (**ERO firm name**) to enter or generate my PIN 1 2 6 1 2 (**Enter five digits, but don't enter all zeros**) as my 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 ▶ Date ▶

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 1 1 9 4 3 8 5 2 5 6 0
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ LAHO TAX SERVICE
ELIDA LAHO EA Date ▶ 05/13/2022

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

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
VIJAYA K	MADINI	771-34-9507
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
ARUL M NANGAI	ARASU	476-45-2612

Home address (number and street). If you have a P.O. box, see instructions. 81 BELMONT AVENUE		Apt. no.	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. PLAINVIEW	State NY	ZIP code 11803	
Foreign country name	Foreign province/state/county	Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ 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, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
BHAVANA MADINI	641-15-0549	DAUGHTER	☒	☐
AMRUTHA MADINI	646-67-4156	DAUGHTER	☒	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction,* see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	195529
2a	Tax-exempt interest	2a		b	Taxable interest	2b	79
3a	Qualified dividends	3a	1622	b	Ordinary dividends	3b	1622
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐					7	-3000
8	Other income from Schedule 1, line 10					8	-16691
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶					9	177539
10	Adjustments to income from Schedule 1, line 26					10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶					11	177539
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	25100				
b	Charitable contributions if you take the standard deduction (see instructions)	12b					
c	Add lines 12a and 12b					12c	25100
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	
14	Add lines 12c and 13					14	25100
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	152439

QNA

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	24920
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	24920
19	Nonrefundable child tax credit or credit for other dependents from Schedule 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, enter -0-		22	24920
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	0
24	Add lines 22 and 23. This is your **total tax** ▶		24	24920
25	Federal income tax withheld from:			
a	Form(s) W-2	25a 20677		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	20677
26	2021 estimated tax payments and amount applied from 2020 return		26	
27a	Earned income credit (EIC)	27a		
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐			
b	Nontaxable combat pay election 27b			
c	Prior year (2019) earned income 27c			
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28 2600		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31 1840		
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	4440
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	25117

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	197
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	197
▶ b	Routing number 021000322	▶ c Type: ☒ Checking ☐ Savings		
▶ d	Account number 483027309288			
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36		

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	
38	Estimated tax penalty (see instructions) ▶	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☒ **Yes.** Complete below. ☐ **No**

Designee's name ▶ ELIDA LAHO EA Phone no. ▶ 516-499-6270 Personal identification number (PIN) ▶ 52560

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		SOFTWARE PROGRAMMER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
		SOFTWARE PROGRAMMER	
Phone no. (631) 482-4382	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
ELIDA LAHO EA		05/13/22	P00452560	☒ Self-employed
Firm's name ▶ LAHO TAX SERVICE			Phone no. 516-499-6270	
Firm's address ▶ 314 JERUSALEM AVENUE LEVITTOWN NY 11756			Firm's EIN ▶ 83-3231037	

SCHEDULE 1 **(Form 1040)**

Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: VIJAYA MADINI & ARUL M NANGAI ARASU

Your social security number: 771-34-9507

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			3	-16691
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling income	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Taxable Health Savings Account distribution	8e			
f	Alaska Permanent Fund dividends	8f			
g	Jury duty pay	8g			
h	Prizes and awards	8h			
i	Activity not engaged in for profit income	8i			
j	Stock options	8j			
k	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	8k			
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l			
m	Section 951(a) inclusion (see instructions)	8m			
n	Section 951A(a) inclusion (see instructions)	8n			
o	Section 461(l) excess business loss adjustment	8o			
p	Taxable distributions from an ABLE account (see instructions)	8p			
z	Other income. List type and amount ▶	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	-16691

QNA

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2021
Attachment Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: VIJAYA MADINI & ARUL M NANGAI ARASU
Your social security number: 771-34-9507

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5	Residential energy credits. Attach Form 5695			5	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Alternative motor vehicle credit. Attach Form 8910	6e			
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
z	Other nonrefundable credits. List type and amount ▶	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b			
c	Health coverage tax credit from Form 8885	13c			
d	Credit for repayment of amounts included in income from earlier years	13d			
e	Reserved for future use	13e			
f	Deferred amount of net 965 tax liability (see instructions)	13f			
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g	1840		
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h			
z	Other payments or refundable credits. List type and amount ▶	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	1840
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	1840

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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
2021
Attachment Sequence No. 08

Name(s) shown on return: VIJAYA MADINI & ARUL M NANGAI ARASU

Your social security number: 771-34-9507

Part I Interest

(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 form.

			Amount
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 interest first. Also, show that buyer's social security number and address ▶	1	
	RUSHMORE		79
2	Add the amounts on line 1	2	79
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	79

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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 dividends shown on that form.

			Amount
5	List name of payer ▶ TD AMERITRADE	5	683
	TD AMERITRADE		939
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	1622

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

	You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	Yes	No
7a	At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ Go to *www.irs.gov/ScheduleC* for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074
2021
Attachment Sequence No. 09

Name of proprietor: VIJAYA K MADINI   Link:16
Social security number (SSN): 771-34-9507

A Principal business or profession, including product or service (see instructions): IT CONSULTANT
B Enter code from instructions ▶ 541510
C Business name. If no separate business name, leave blank.: VIJAY MADINI
D Employer ID number (EIN) (see instr.)
E Business address (including suite or room no.) ▶ 81 BELMONT AVE
City, town or post office, state, and ZIP code: PLAINVIEW NY 11803
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . ☒ Yes ☐ No
H If you started or acquired this business during 2021, check here ▶ ☐
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ ☐	1	820
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	820
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	820
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	820

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	2555
9	Car and truck expenses (see instructions)	9	5922	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	672	21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	955
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	1525
15	Insurance (other than health)	15		b	Deductible meals (see instructions)	24b	187
16	Interest (see instructions):			25	Utilities	25	2755
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits)	26	
b	Other	16b		27a	Other expenses (from line 48)	27a	2940
17	Legal and professional services	17		b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	17511
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-16691
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ____ and (b) the part of your home used for business: ____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	-16691

32 If you have a loss, check the box that describes your investment in this activity. See instructions.
• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**
• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ► 01 / 01 /2021

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business 10575 b Commuting (see instructions) 1500 c Other 10000

45 Was your vehicle available for personal use during off-duty hours? . . . ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☒ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☒ Yes ☐ No

b If "Yes," is the evidence written? . . . ☒ Yes ☐ No

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

TELEPHONE	1050
TOLLS	1050
INTERNET USAGE	840
48 **Total other expenses.** Enter here and on line 27a	48 2940

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074
2021
Attachment Sequence No. **12**

Name(s) shown on return: VIJAYA MADINI & ARUL M NANGAI ARASU

Your social security number: 771-34-9507

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	**(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	812549	813436	7908	7021
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 (loss) from Forms 4684, 6781, and 8824 . .	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	(20421)
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	-13400

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	**(d)** Proceeds (sales price)	**(e)** Cost (or other basis)	**(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	**(h) Gain or (loss)** Subtract column (e) from column (d) and 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.				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(3922)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	-3922

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	16	-17322
	• 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 line 22. • 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 amount, if any, from line 7 of that worksheet ▶	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 are you not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, 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.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3000)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

QNA

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

▶ Go to *www.irs.gov/Form2441* for instructions and the latest information.

1040
1040-SR
1040-NR
2441

OMB No. 1545-0074

2021

Attachment Sequence No. 21

Name(s) shown on return	Your social security number
VIJAYA MADINI & ARUL M NANGAI ARASU	771-34-9507

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box . ☐

B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box . . . . ☒

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part.
If you have more than three care providers, see the instructions and check this box . . . . ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
PLAINVIEW OLD BETHPAGE CHIL	117 CENTRAL PARK RD PLAINVIEW NY 11803	11-6001737	☐	9550
			☐	
			☐	

Did you receive dependent care benefits?
No ▶ Complete only Part II below.
Yes ▶ Complete Part III on page 2 next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, see the instructions and check this box . . . . ☐

(a) Qualifying person's name — First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2021 for the person listed in column (a)
AMRUTHA	MADINI	646-67-4156	9550

3	Add the amounts in column (c) of line 2. **Don't** enter more than $8,000 if you had one qualifying person or $16,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	**3**	8000
4	Enter your **earned income.** See instructions	**4**	68185
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	**5**	110653
6	Enter the **smallest** of line 3, 4, or 5	**6**	8000
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . **7** 177539		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7. • If line 7 is $125,000 or less, enter .50 on line 8. • If line 7 is over $125,000 and no more than $438,000, see the instructions for line 8 for the amount to enter. • If line 7 is over $438,000, don't complete line 8. Enter zero on line 9a. You may be able to claim a credit on line 9b.	**8**	X .23
9a	Multiply line 6 by the decimal amount on line 8	**9a**	1840
b	If you paid 2020 expenses in 2021, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, go to line 10	**9b**	
10	Add lines 9a and 9b and enter the result. If you checked the box on line B above, this is your **refundable credit for child and dependent care expenses;** enter the amount from this line on Schedule 3 (Form 1040), line 13g, and don't complete line 11. If you didn't check the box on line B above, go to line 11	**10**	1840
11	**Nonrefundable credit for child and dependent care expenses.** If you didn't check the box on line B above, your credit is nonrefundable and limited by the amount of your tax; see the instructions to figure the portion of line 10 that you can claim and enter that amount here and on Schedule 3 (Form 1040), line 2	**11**	

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return	Your social security number
VIJAYA MADINI & ARUL M NANGAI ARASU	771-34-9507

Part I-A 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	177539
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b			
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	
3	Add lines 1 and 2d			3	177539
4a	Number of qualifying children under age 18 with the required social security number	4a	2		
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b			
c	Subtract line 4b from line 4a	4c	2		
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet**; otherwise, enter -0-			5	4600
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6			
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by $500			7	
8	Add lines 5 and 7			8	4600
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	400000
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	
11	Multiply line 10 by 5% (0.05)			11	
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	4600

13 Check all the boxes that apply to you (or your spouse if married filing jointly).

A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☒

B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	4600
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	14c	
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	4600
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	14f	2000
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	2600
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	14h	
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	14i	2600

Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the **Credit Limit Worksheet A**	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. **1.** You are not filing Form 2555. **2.** Line 4a is more than zero. **3.** Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. **This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	15g	
h	Subtract line 15g from line 15f. **This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27			16a	
b	Number of qualifying children under 18 with the required social security number: ________ x $1,400. Enter the result. If zero, skip Parts II-A and II-B and 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 4a.				
17	Enter the **smaller** of line 16a or line 16b			17	
18a	Earned income (see instructions)	18a			
b	Nontaxable combat pay (see instructions) 18b				
19	Is the amount on line 18a more than $2,500? ☐ **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			20	
	Next. On line 16b, is the amount $4,200 or more? ☐ **No.** If line 20 is zero, enter -0- on line 15c. 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 II-B Certain Filers Who Have Three or More Qualifying Children

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	21			
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22			
23	Add lines 21 and 22	23			
24	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	24			
25	Subtract line 24 from line 23. If zero or less, enter -0-			25	
26	Enter the **larger** of line 20 or line 25			26	
	Next, enter the **smaller** of line 17 or line 26 on line 27.				

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line	30	
	Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er)—$60,000 • Head of household—$50,000 • All other filing statuses—$40,000	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by $2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. **This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19**	40	

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2021

Attachment Sequence No. 55

Name(s) shown on return	Your taxpayer identification number
VIJAYA MADINI & ARUL M NANGAI ARASU	771-34-9507

Note. *You can claim the qualified business income deduction* ***only*** *if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	**(a)** Trade, business, or aggregation name	**(b)** Taxpayer identification number	**(c)** Qualified business income or (loss)
i	VIJAY MADINI	771-34-9507	-16691
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-16691		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	
11	Taxable income before qualified business income deduction (see instructions)	11	152439		
12	Net capital gain (see instructions)	12	1622		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	150817		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	30163
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶			15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(16691)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Form **8867**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

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

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: VIJAYA K MADINI & ARUL M NANGAI ARASU

Taxpayer identification number: 771-34-9507

Enter preparer's name and PTIN: ELIDA LAHO EA, P00452560

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.)	☒	☐	
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?	☒	☐	☐
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)	☒	☐	
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.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
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.)	☐	☐	
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:			
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?	☒	☐	
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.)			
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☐

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.)**	☐	☐	
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?	☐	☐	
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)?	☐	☐	☐

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?	☒	☐	
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?	☒	☐	☐
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?	☒	☐	☐

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?	☐	☐

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?	☐	☐

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?	☒	☐

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates LINK:C-16	Identifying number
VIJAYA MADINI & ARUL M NANGAI ARASU	IT CONSULTANT	771-34-9507

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	672

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	672
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **4868**

Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

► Go to *www.irs.gov/Form4868* for the latest information.

OMB No. 1545-0074

2021

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using Direct Pay, the Electronic Federal Tax Payment System, or using a credit or debit card. See *How To Make a Payment*, later.
2. You can file Form 4868 electronically by accessing IRS *e-file* using your tax software or by using a tax professional who uses *e-file.*
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due (optional).

It's Convenient, Safe, and Secure

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Don't mail in Form 4868 if you file electronically, unless you're making a payment with a check or money order. See *Pay by Check or Money Order*, later.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you'll need to estimate your total tax liability and subtract how much you've already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to *www.irs.gov/FreeFile*.

Pay Electronically

You **don't** need to file Form 4868 if you make a payment using our electronic payment options. The IRS will automatically process an extension of time to file when you pay part or all of your estimated income tax electronically. You can pay online or by phone. See *Making Payments Electronically*, later.

E-file Using Your Tax Software or Through a Tax Professional

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2020 tax return—you'll be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868*, later.

File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown under *Where To File a Paper Form 4868*, later.

For information on using a private delivery service, see *Private Delivery Services*, later.

Note: If you're a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions

Purpose of Form

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined later under *Taxpayers who are out of the country*) and a U.S. citizen or resident) to file Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2021 calendar year income tax return also extends the time to file Form 709 for 2021. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2021. To make a payment of gift and GST tax, see Form 8892. If you don't pay the amount due by the regular due date for Form 709, you'll owe interest and may also be charged penalties. If the donor died during 2021, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time, you must:

1. Properly estimate your 2021 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.

CAUTION *Although you aren't required to make a payment of the tax you estimate as due, Form 4868 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you'll owe interest. You may also be charged penalties. For more details, see* Interest *and* Late Payment Penalty*, later. Any remittance you make with your application for extension will be treated as a payment of tax.*

You don't have to explain why you're asking for the extension. We'll contact you only if your request is denied.

Don't file Form 4868 if you want the IRS to figure your tax or you're under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

Form **4868**

Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

OMB No. 1545-0074

2021

For calendar year 2021, or other tax year beginning , 2021, and ending , 20 .

Part I Identification

1 Your name(s) (see instructions)
VIJAYA MADINI & ARUL M NANGAI ARASU

Address (see instructions)
81 BELMONT AVENUE

City, town, or post office	State	ZIP code
PLAINVIEW	NY	11803

2 Your social security number	3 Spouse's social security number
771-34-9507	476-45-2612

Part II Individual Income Tax

4 Estimate of total tax liability for 2021 . . $

5 Total 2021 payments . . . .

6 **Balance due.** Subtract line 5 from line 4. See instructions . . . .

7 Amount you're paying (see instructions) . ►

8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions . . . . ► ☐

9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding . . . . ► ☐

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet		**1.** 152439		
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	**2.** 1622			
3.	Are you filing Schedule D?* ☒ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. ☐ **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	**3.**			
4.	Add lines 2 and 3	**4.** 1622			
5.	Subtract line 4 from line 1. If zero or less, enter -0-		**5.** 150817		
6.	Enter: $40,400 if single or married filing separately, $80,800 if married filing jointly or qualifying widow(er), $54,100 if head of household.		**6.** 80800		
7.	Enter the smaller of line 1 or line 6		**7.** 80800		
8.	Enter the smaller of line 5 or line 7		**8.** 80800		
9.	Subtract line 8 from line 7. This amount is taxed at 0%		**9.**		
10.	Enter the smaller of line 1 or line 4		**10.** 1622		
11.	Enter the amount from line 9		**11.**		
12.	Subtract line 11 from line 10		**12.** 1622		
13.	Enter: $445,850 if single, $250,800 if married filing separately, $501,600 if married filing jointly or qualifying widow(er), $473,750 if head of household.		**13.** 501600		
14.	Enter the smaller of line 1 or line 13		**14.** 152439		
15.	Add lines 5 and 9		**15.** 150817		
16.	Subtract line 15 from line 14. If zero or less, enter -0-		**16.** 1622		
17.	Enter the smaller of line 12 or line 16		**17.** 1622		
18.	Multiply line 17 by 15% (0.15)			**18.**	243
19.	Add lines 9 and 17		**19.** 1622		
20.	Subtract line 19 from line 10		**20.**		
21.	Multiply line 20 by 20% (0.20)			**21.**	
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet			**22.**	24677
23.	Add lines 18, 21, and 22			**23.**	24920
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet			**24.**	25034
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet			**25.**	24920

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

QNA

Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2021 to 2022 if your 2021 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2021 Schedule D, line 16, **or (b)** if the amount on your 2021 Form 1040 or 1040-SR, line 15 (or your 2021 Form 1040-NR, line 15, if applicable) would be less than zero if you could enter a negative amount on that line. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2022, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2022, see Pub. 4681.

1. Enter the amount from your 2021 Form 1040 or 1040-SR, line 15, or your 2021 Form 1040-NR, line 15. If the amount would have been a loss if you could enter a negative number on that line, enclose the amount in parentheses			**1.**	152439
2. Enter the loss from your 2021 Schedule D, line 21, as a positive amount			**2.**	3000
3. Combine lines 1 and 2. If zero or less, enter -0-			**3.**	155439
4. Enter the **smaller** of line 2 or line 3b	**4.**	3000		
If line 7 of your 2021 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.				
5. Enter the loss from your 2021 Schedule D, line 7, as a positive amount			**5.**	13400
6. Enter any gain from your 2021 Schedule D, line 15. If a loss, enter -0-	**6.**			
7. Add lines 4 and 6			**7.**	3000
8. Short-term capital loss carryover for 2022. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6			**8.**	10400
If line 15 of your 2021 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.				
9. Enter the loss from your 2021 Schedule D, line 15, as a positive amount			**9.**	3922
10. Enter any gain from your 2021 Schedule D, line 7. If a loss, enter -0-	**10.**			
11. Subtract line 5 from line 4. If zero or less, enter -0-	**11.**			
12. Add lines 10 and 11			**12.**	
13. Long-term capital loss carryover for 2022. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14			**13.**	3922

Credit Limit Worksheet

1.	Enter the amount from Form 2441, line 10	1.
2.	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	2.
3.	Enter the amount from Schedule 3 (Form 1040), line 1 (foreign tax credit) and line 6l (Form 8978, line 14) . .	3.
4.	Subtract line 3 from line 2. If zero or less, stop; you can't take the credit	4.
5.	Enter the smaller of line 1 or line 4 here; also enter this amount on Form 2441, line 11, and on Schedule 3 (Form 1040), line 2	5.

Line 5 Worksheet

1. Multiply Schedule 8812, line 4b, by $3,600	**1.**	
2. Multiply Schedule 8812, line 4c, by $3,000	**2.**	6000
3. Add line 1 and line 2	**3.**	6000
4. Multiply Schedule 8812, line 4a, by $2,000	**4.**	4000
5. Subtract line 4 from line 3	**5.**	2000
6. Enter the amount shown below for your filing status • Married filing jointly — $12,500 • Qualifying widow(er) — $2,500 • Head of household — $4,375 • All other filing statuses — $6,250	**6.**	12500
7. Enter the smaller of line 5 or line 6	**7.**	2000
8. Enter the amount shown below for your filing status • Married filing jointly or Qualifying widow(er) — $150,000 • Head of household — $112,500 • All other filing statuses — $75,000	**8.**	150000
9. Subtract line 8 from Schedule 8812, 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.	**9.**	28000
10. Multiply line 9 by 5% (0.05)	**10.**	1400
11. Enter the smaller of line 7 or line 10	**11.**	1400
12. Subtract line 11 from line 3. Enter on Schedule 8812, line 5	**12.**	4600

Dependent Information:

Name....: BHAVANA MADINI
SSN.....: 641-15-0549 Relationship......: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:

Name....: AMRUTHA MADINI
SSN.....: 646-67-4156 Relationship......: DAUGHTER
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Due Diligence Notes:

Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

NEW YORK STATE 2021

For the full year January 1, 2021, through December 31, 2021, or fiscal year beginning ... 21

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name *(for a joint return, enter spouse's name on line below)*	Your date of birth *(mmddyyyy)*	Your Social Security number
VIJAYA	K	MADINI	06011972	771349507
Spouse's first name	MI	Spouse's last name	Spouse's date of birth *(mmddyyyy)*	Spouse's Social Security number
ARUL M NANGAI		ARASU	06201979	476452612

Mailing address *(see instructions, page 12)* (number and street or PO Box)	Apartment number	New York State county of residence
81 BELMONT AVENUE		NASS

City, village, or post office	State	ZIP code	Country	School district name
PLAINVIEW	NY	11803		PLAINVIEW (OLD

Taxpayer's permanent home address *(see instructions, page 12)* (number and street or rural route)	Apartment number	School district code number ....
		502

City, village, or post office	State	ZIP code	Decedent information	Taxpayer's date of death *(mmddyyyy)*	Spouse's date of death *(mmddyyyy)*
	NY				

A Filing status *(mark an **X** in one box):*

① [ ] Single

② [X] Married filing joint return *(enter spouse's Social Security number above)*

③ [ ] Married filing separate return *(enter spouse's Social Security number above)*

④ [ ] Head of household *(with qualifying person)*

⑤ [ ] Qualifying widow(er)

B Did you itemize your deductions on your 2021 federal income tax return? .... Yes [ ] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? .... Yes [ ] No [X]

D1 Did you have a financial account located in a foreign country? *(see page 13)* .... Yes [ ] No [X]

D2 Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? *(see page 13)* .... Yes [ ] No [X]

E (1) Did you or your spouse **maintain living quarters in NYC** during 2021? *(see page 13)* .. Yes [ ] No [X]

(2) Enter the number of days spent in NYC in 2021 *(any part of a day spent in NYC is considered a day)*.........

F NYC residents and NYC part-year residents only *(see page 13)*:

(1) Number of months **you** lived in NYC in 2021 ....

(2) Number of months **your spouse** lived in NYC in 2021 .....

G Enter your **2-character special condition code(s) if applicable** *(see page 13)* ....

H Dependent information *(see page 14)*

First name	MI	Last name	Relationship	Social Security number	Date of birth *(mmddyyyy)*
BHAVANA		MADINI	DAUGHTER	641150549	06232008
AMRUTHA		MADINI	DAUGHTER	646674156	12192011

If more than 7 dependents, mark an ***X*** in the box. [ ]

201001211038

For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your Social Security number: 771349507

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Federal income and adjustments
(see page 14)

			Whole dollars only
1	Wages, salaries, tips, etc.	1	195529.00
2	Taxable interest income	2	79.00
3	Ordinary dividends	3	1622.00
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 25)*	4	.00
5	Alimony received	5	.00
6	Business income or loss *(submit a copy of federal Schedule C, Form 1040)*	6	-16691.00
7	Capital gain or loss *(if required, submit a copy of federal Schedule D, Form 1040)*	7	-3000.00
8	Other gains or losses *(submit a copy of federal Form 4797)*	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an ***X*** in the box ☐	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an ***X*** in the box ☐	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit copy of federal Schedule E, Form 1040)*	11	.00
12	Rental real estate included in line 11 — 12: .00		
13	Farm income or loss *(submit a copy of federal Schedule F, Form 1040)*	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits *(also enter on line 27)*	15	.00
16	Other income *(see page 14)* Identify:	16	.00
17	Add lines **1 through 11** and **13 through 16**	17	177539.00
18	Total federal adjustments to income *(see page 14)* Identify:	18	.00
19	Federal adjusted gross income *(subtract line 18 from line 17)*	19	177539.00
19a	**Recomputed federal adjusted gross income** *(see page 14, Line 19a worksheet)*	19a	177539.00

New York additions
(see page 15)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements *(see page 15)*	21	.00
22	**New York's** 529 college savings program distributions *(see page 15)*	22	.00
23	Other *(Form IT-225, line 9)*	23	.00
24	Add lines **19a** through **23**	24	177539.00

New York subtractions
(see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4)*	25	.00		
26	Pensions of NYS and local governments and the federal government *(see page 16)*	26	.00		
27	Taxable amount of Social Security benefits *(from line 15)*	27	.00		
28	Interest income on U.S. government bonds	28	.00		
29	Pension and annuity income exclusion *(see page 17)*	29	.00		
30	**New York's** 529 college savings program deduction/earnings	30	.00		
31	Other *(Form IT-225, line 18)*	31	.00		
32	Add lines 25 through 31			32	.00
33	**New York adjusted gross income** *(subtract line **32** from line **24**)*			33	177539.00

Standard deduction or itemized deduction
(see page 19)

34	Enter your **standard deduction** *(table on page 19)* **or** your **itemized deduction** *(from Form IT-196)* Mark an ***X*** in the appropriate box: ☐ **Standard** - or - ☒ **Itemized**	34	17312.00
35	Subtract line 34 from line 33 *(if line 34 is more than line 33, leave blank)*	35	160227.00
36	Dependent exemptions *(enter the number of dependents listed in item H; see page 19)*	36	2 000.00
37	**Taxable income** *(subtract line 36 from line 35)*	37	158227.00

201002211038

Name(s) as shown on page 1	Your Social Security number
VIJAYA K MADINI and ARUL M NANGAI ARASU	771349507

Tax computation, credits, and other taxes

38	**Taxable income** *(from line 37 on page 2)*			38	158227.00
39	NYS tax on line 38 amount *(see page 20)*			39	9446.00
40	NYS household credit *(page 20, table 1, 2, or 3)*	40	.00		
41	Resident credit *(see page 21)*	41	.00		
42	Other NYS nonrefundable credits *(Form IT-201-ATT, line 7)*	42	.00		
43	Add lines 40, 41, and 42			43	.00
44	Subtract line 43 from line 39 *(if line 43 is more than line 39, leave blank)*			44	9446.00
45	Net other NYS taxes *(Form IT-201-ATT, line 30)*			45	.00
46	**Total New York State taxes** *(add lines 44 and 45)*			46	9446.00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

See instructions on pages 21 through 24 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

47	NYC taxable income *(see page 21)*	47	.00		
47a	NYC resident tax on line 47 amount *(see page 21)*	47a	.00		
48	NYC household credit *(page 21)*	48	.00		
49	Subtract line 48 from line 47a *(if line 48 is more than line 47a, leave blank)*	49	.00		
50	Part-year NYC resident tax *(Form IT-360.1)*	50	.00		
51	Other NYC taxes *(Form IT-201-ATT, line 34)*	51	.00		
52	Add lines 49, 50, and 51	52	.00		
53	NYC nonrefundable credits *(Form IT-201-ATT, line 10)*	53	.00		
54	Subtract line 53 from line 52 *(if line 53 is more than line 52, leave blank)*	54	.00		
54a	MCTMT net earnings base .... 54a .00				
54b	MCTMT	54b	.00		
55	Yonkers resident income tax surcharge *(see page 24)*	55	.00		
56	Yonkers nonresident earnings tax *(Form Y-203)*	56	.00		
57	Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	57	.00		
58	**Total New York City and Yonkers taxes / surcharges and MCTMT** *(add lines 54 and 54b through 57)*			58	.00
59	**Sales or use tax** *(see page 25; **do not leave line 59 blank)***			59	0.00
60	**Voluntary contributions** *(Form IT-227, Part 2, line 1)*			60	.00
61	**Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions** *(add lines 46, 58, 59, and 60)*			61	9446.00

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

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Your Social Security number: 771349507

62	Enter amount from line 61	9446.00

Payments and refundable credits *(see pages 26 through 29)*

63	Empire State child credit	.00
64	NYS/NYC child and dependent care credit	120.00
65	NYS earned income credit (EIC)	.00
66	NYS noncustodial parent EIC	.00
67	Real property tax credit	.00
68	College tuition credit	.00
69	NYC school tax credit (fixed amount) *(also complete F on page 1)*	.00
69a	NYC school tax credit (rate reduction amount)	.00
70	NYC earned income credit	.00
70a	This line intentionally left blank	
71	Other refundable credits *(Form IT-201-ATT, line 18)*	.00
72	Total **New York State** tax withheld	10851.00
73	Total **New York City** tax withheld	.00
74	Total **Yonkers** tax withheld	.00
75	Total estimated tax payments **and** amount paid with Form IT-370	.00
76	**Total payments** *(add lines 63 through 75)*	10971.00

If applicable, complete **Form(s) IT-2 and/or IT-1099-R** and submit them with your return *(see page 11)*.

Do not send federal Form W-2 with your return.

Your refund, amount you owe, and account information *(see pages 30 through 32)*

77	**Amount overpaid** *(if line 76 is **more than** line 62, subtract line 62 from line 76; see page 30)*	1525.00
78	Amount of line 77 **available for refund** *(subtract line 79 from line 77)* **TIP:** Use this amount to check your refund status online.	1525.00
78a	Amount of line 78 that you want to deposit into a NYS 529 account *(Form IT-195, line 4) (also submit Form IT-195)*	.00
78b	Total refund after NYS 529 account deposit *(subtract line 78a from line 78)*	1525.00

Mark one refund choice: [X] **direct deposit** to checking or savings account *(fill in line 83)* - or - [ ] **paper check**

Refund? Direct deposit is the easiest, fastest way to get your refund.

See page 31 for payment options.

79	Amount of line 77 that you want applied to your 2022 estimated tax *(see instructions)*	.00
80	Amount you **owe** *(if line 76 is **less than** line 62, subtract line 76 from line 62)*. To pay by electronic funds withdrawal, mark an ***X*** in the box [ ] and fill in lines 83 and 84. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return.	.00
81	Estimated tax penalty *(include this amount in line 80 or reduce the overpayment on line 77; see page 31)*	.00
82	Other penalties and interest *(see page 31)*	.00

See page 34 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal *(see page 32)*.
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an ***X*** in this box *(see pg. 32)* [ ]

83a Account type: [X] Personal checking - or - [ ] Personal savings - or - [ ] Business checking - or - [ ] Business savings

83b Routing number: 021000322 83c Account number: 483027309288

84 Electronic funds withdrawal *(see page 32)* Date: Amount: .00

Third-party designee? *(see instr.)*	Print designee's name	Designee's phone number	Personal identification number (PIN)
Yes [X] No [ ]	ELIDA LAHO EA	(516) 499 6270	52560
	Email:		

▼ Paid preparer must complete ▼ *(see instructions)*

Preparer's NYTPRIN	11597594
NYTPRIN excl. code	
Preparer's signature	
Preparer's printed name	ELIDA LAHO EA
Firm's name *(or yours, if self-employed)*	LAHO TAX SERVICE
Preparer's PTIN or SSN	P00452560
Address	314 JERUSALEM AVENUE LEVITTOWN NY 11756
Employer identification number	833231037
Date	05132022
Email:	LAHOTAXSERVICE@HOTMAIL.COM

▼ Taxpayer(s) must sign here ▼

Your signature	
Your occupation	SOFTWARE PROGRAMMER
Spouse's signature and occupation *(if joint return)*	SOFTWARE PROGRAMMER
Date	
Daytime phone number	(631) 482 4382
Email:	

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

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See instructions for where to mail your return.

Department of Taxation and Finance

New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

NEW YORK STATE 2021

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203	Your Social Security number
VIJAYA K MADINI and ARUL M NANGAI ARASU	771349507

Medical and dental expenses *(see instructions)*

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses	1	.00		
2 Enter amount from Form IT-201 or IT-203, line 19a	2	.00		
3 Multiply line 2 by 10% (0.10)	3	.00		
4 Subtract line 3 from line 1 *(if line 3 is more than line 1, leave blank)*			4	.00

Taxes you paid *(see instructions)*

5 State and local *(Mark an **X** in only one box)* a [X] Income taxes - or - b [ ] General sales tax	5	10851.00		
6 State and local real estate taxes	6	10580.00		
7 State and local personal property taxes	7	.00		
8 Other taxes. List type and amount ____________	8	.00		
9 Add lines 5 through 8			9	21431.00

Interest you paid *(see instructions)*

10 Home mortgage interest and points reported to you on federal Form 1098	10	6732.00		
11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address ____________	11	.00		
12 Points not reported to you on federal Form 1098	12	.00		
13 Reserved	13			
14 Investment interest	14	.00		
15 Add lines 10 through 14			15	6732.00

Gifts to charity *(see instructions)*

16 Gifts by cash or check	16	.00		
16a Qualified contributions included in line 16 — 16a .00				
17 Other than by cash or check	17	.00		
18 Carryover from prior year	18	.00		
19 Add lines 16, 17, and 18			19	.00

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Your Social Security number: 771349507

Casualty and theft losses

20	Casualty or theft loss(es) other than federal qualified disaster losses *(see instructions)*	20	.00

Job expenses and certain miscellaneous deductions *(see instructions)*

21	Unreimbursed employee expenses – job travel, union dues, etc.	21	.00
22	Job related education expenses	22	.00
23	Tax preparation fees	23	.00
24	Other expenses – investment, safe deposit box, etc. List type and amount	24	.00
25	Add lines 21 through 24	25	.00
26	Enter amount from Form IT-201 or IT-203, line 19a	26	.00
27	Multiply line 26 by 2% (0.02)	27	.00
28	Subtract line 27 from line 25 *(if line 27 is more than line 25, leave blank)*	28	.00

Other itemized deductions

29	Gambling losses *(see instructions)*	29	.00
30	Casualty and theft losses of income-producing property *(see instructions)*	30	.00
31	Federal estate tax on income in respect of a decedent *(see instructions)*	31	.00
32	Deduction for amortizable bond premiums *(see instructions)*	32	.00
33	An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument	33	.00
34	Deduction for repayment of amounts under a claim of right if over $3000 *(see instructions)*	34	.00
35	Certain unrecovered investments in a pension *(see instructions)*	35	.00
36	Impairment-related work expenses of a disabled person *(see instructions)*	36	.00
37	Federal qualified disaster loss *(see instructions)*	37	.00
38	Other itemized deductions from partnerships *(see instructions)*	38	.00
39	Add lines 29 through 38	39	.00

Total itemized deductions *(see instructions)*

Is Form IT-201 or IT-203, line 19a, over $169,400? *(Mark an **X** in the appropriate box)*

☐ If ***No***, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

☒ If ***Yes***, your deduction may be limited. See the *Line 40, Total itemized deductions worksheet,* in the instructions to compute the amount to enter on line 40.

40		40	28163.00

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Your Social Security number: 771349507

Adjustments *(see instructions)*

41	State, local, and foreign income taxes *(or general sales tax, if applicable)*, and other subtraction adjustments *(see instructions)*	41	10851.00
42	Subtract line 41 from line 40 *(see instructions)*	42	17312.00
43	College tuition itemized deduction *(Form IT-203 filers only, IT-201 filers leave blank and skip to line 44)* *(Form IT-203-B, line 2; see instructions)*	43	.00
44	Addition adjustments *(see instructions)*	44	.00
45	Add lines 42, 43, and 44	45	17312.00
46	Itemized deduction adjustment *(see instructions)*	46	.00
47	Subtract line 46 from line 45 *(see instructions)*	47	17312.00
48	College tuition itemized deduction *(Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272,* Claim for College Tuition Credit or Itemized Deduction) *(see instructions)*	48	.00
49	**New York State itemized deduction** *(add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions)*	49	17312.00

Total itemized deductions

Line 40

Complete the *Line 40, Total itemized deductions worksheet* below, to compute the amount to enter on line 40 if the amount on Form IT-201, line 19a or IT-203, line 19a *(Federal amount* column), is over:

- $338,850 if married filing jointly or qualifying widow(er);
- $310,600 if head of household;
- $282,400 if single; or
- $169,400 if married filing separately.

Line 40, Total itemized deductions worksheet

(Keep for your records)

1 Enter the total amounts from Form IT-196, lines 4, 9, 15, 19, 20, 28, and 39 .... 1 ________

2 Enter the total amounts from Form IT-196, lines 4, 14, 16a, 20, 29, 30, and 37 .... 2 ________

3 Is the amount on line 2 less than the amount on line 1?

If ***No***, **stop** here. Your deduction is **not** limited. Enter the amount from line 1 of this worksheet on Form IT-196, line 40. Do not complete the rest of this worksheet.

If ***Yes***, subtract line 2 from line 1 .... 3 ________

4 Multiply line 3 by 80% (.80) .... 4 ________

5 Enter the amount from Form IT-201, line 19a or IT-203, line 19a *(Federal amount* column) .... 5 ________

6 Enter $338,850 if married filing jointly or qualifying widow(er); $310,600 if head of household; $282,400 if single; or $169,400 if married filing separately .... 6 ________

7 Is the amount on line 6 less than the amount on line 5?

If ***No***, **stop** here. Your deduction is **not** limited. Enter the amount from line 1 of this worksheet on Form IT-196, line 40. Do not complete the rest of this worksheet.

If ***Yes***, subtract line 6 from line 5 .... 7 ________

8 Multiply line 7 by 3% (.03) .... 8 ________

9 Enter the smaller of line 4 or line 8 .... 9 ________

10 **Total itemized deductions**. Subtract line 9 from line 1. Enter the result here and on Form IT-196, line 40 .... 10 ________

Adjustments

Note: For purposes of this section (instructions for lines 41 through 49), any reference to the IRC means the IRC as it existed prior to the 2018 federal law changes (Public Law 115-97, Tax Cuts and Jobs Act).

Differences between the IRC and New York State Tax Law make it necessary to require certain adjustments to *Total itemized deductions* (line 40) when computing the New York itemized deduction amount allowed (line 49).

The subtraction adjustments on line 41 reflect the fact that New York **does not allow** certain itemized deductions, such as the deduction for state and local income taxes (or general sales tax, if applicable). Because of limits on specific itemized deductions, and the overall limit on total itemized deductions (based on income), it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

The addition adjustments on line 44 reflect the fact that New York **allows** certain deductions that are not allowed under the IRC, such as expenses related to income that is exempt from federal income tax but subject to New York income tax.

Also, further adjustments may be required if you are subject to the New York itemized deduction adjustment for higher income taxpayers (line 46), or if you elect to claim the New York itemized deduction for college tuition expenses (line 43 or line 48).

Line 41

To compute your New York itemized deduction, you must subtract certain amounts that were allowed as a deduction under the IRC but not under New York Tax Law. Follow these steps:

1. Add the amounts of the adjustments described in items A through F below that you included in lines 1 through 40. If this total includes any of the adjustments described in items B through F, you must also list them on a separate piece of paper marked ***Itemized deduction schedule – subtraction adjustments.*** Identify the amount of each adjustment by letter (B through F) and submit that paper with your Form IT-196.

   A State and local, *income* taxes (or general sales tax, if applicable) from Form IT-196, line 5 and any foreign **income** taxes included on line 8.

   B Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included on Form IT-196, lines 1 through 40.

   C Amortization of bond premium attributable to 2021 on any bond whose interest income is exempt from New York income tax, but only to the extent included in Form IT-196, lines 1 through 40.

   D Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax, but only to the extent included in Form IT-196, lines 1 through 40.

   E If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in Form IT-196, lines 1 through 40. If an S corporation short year is involved, you must allocate those deductions.

   F Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income (from line 5 of Worksheet 1 below).

Worksheet 1
Long-term care adjustment

1 Amount of long-term care premiums included on federal Schedule A, line 1 .... 1 ______

2 Amount from federal Schedule A, line 1.......... 2 ______

3 Divide line 1 by line 2 and round to the fourth decimal place .... 3 ______

4 Amount from federal Schedule A, line 4.......... 4 ______

5 Multiply line 4 by line 3 .... 5 ______

Partners: Include on line 41 the subtractions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, *New York Partner's Schedule K-1*, lines 26a through 26f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, include on line 41 subtractions B, C, D, and F, described above that apply to your pro rata share of S corporation items of income, loss or deduction.

VIJAYA K MADINI and ARUL M NANGAI ARASU
771349507

If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

Line 46 – Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If your New York Adjusted Gross Income (NYAGI) (Form IT-201, line 33 or Form IT-203, line 32) is:

- $100,000 or less, leave line 46 blank and go to line 47;
- more than $100,000 but not more than $475,000, fill in Worksheet 3 below;
- more than $475,000 but not more than $525,000, fill in Worksheet 4 below;
- more than $525,000 but not more than $1,000,000, enter 50% (.50) of line 45 on line 46;
- more than $1,000,000, but not more than $10,000,000, fill in Worksheet 5 below; or
- more than $10,000,000, fill in Worksheet 6 below.

Worksheet 3

1	NYAGI (from Form IT-201, line 33 or Form IT-203, line 32	1	177539
2	Filing status ① or ③ enter $100,000 **or** filing status ④ enter $150,000, **or** filing status ② or ⑤ enter $200,000	2	200000
3	Subtract line 2 from line 1. *(If line 2 is more than line 1, leave line 46 blank.* ***Do not continue with this worksheet.)***	3	
4	Enter the lesser of line 3 or $50,000	4	
5	Divide line 4 by $50,000 and round to the fourth decimal place	5	0.0000
6	Enter 25% (.25) of line 45	6	4328
7	Multiply line 5 by line 6	7	
	Enter this amount on line 46.		

Worksheet 4

1	Enter the excess of NYAGI over $475,000 *(cannot exceed* $50,000)	1	
2	Divide line 1 by $50,000 and round to the fourth decimal place	2	
3	Enter 25% (.25) of line 45	3	
4	Multiply line 2 by line 3	4	
5	Add lines 3 and 4	5	
	Enter this amount on line 46.		

Worksheet 5

1	Enter the amount from line 45	1	
2	Enter 50% (.50) of your gifts to charity (Form IT-196, line 19)	2	
3	Subtract line 2 from line 1	3	
	Enter this amount on line 46.		

Worksheet 6

1	Enter the amount from line 45	1	
2	Enter 25% (.25) of your gifts to charity (Form IT-196, line 19)	2	
3	Subtract line 2 from line 1	3	
	Enter this amount on line 46.		

Line 47 – Subtract line 46 from line 45. If you made no entry on line 46, enter the amount from line 45 on line 47.

Line 48 – College tuition itemized deduction

⚠ Form IT-201 filers only. Form IT-203 filers leave this line blank and skip to line 49.

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2021? If ***No***, enter ***0*** and go to line 49.

If ***Yes***, you may be eligible to claim **either** the college tuition **itemized deduction** or the college tuition **credit**. However, **you cannot claim both**.

Complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, to compute your college tuition itemized deduction. Submit Form IT-272 with your return.

Line 49 – Compare the amount on line 49 to your New York standard deduction amount from the standard deduction table on Form IT-201-I, page 19 or Form IT-203-I, page 27. For greater tax savings, enter the larger of the amounts on Form IT-201, line 34, or Form IT-203, line 33, and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***. If you choose the itemized deduction, you must submit Form IT-196 with your return.

If you are married and filing separate returns ③, see the caution for Form IT-201, line 34, on page 19 or Form IT-203, line 33, on page 27.

NEW YORK STATE 2021

Department of Taxation and Finance

Summary of W-2 Statements

IT-2

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions on the back.

W-2 Record 1

Box a Employee's Social Security number for this W-2 Record: 476452612

Box b Employer identification number (EIN): 270009627

Box c Employer's information

Employer's name	IT EBUSINESS CONSULTING SERVICE
Employer's address (number and street)	18 URSULINE CT
City	OYSTER BAY
State	NY
ZIP code	11771
Country (if not United States)	

Box	Amount	Box	Amount	Code	Box	Amount	Description
Box 1 Wages, tips, other compensation	110653.00	Box 12a	.00		Box 14a	.00	
Box 8 Allocated tips	.00	Box 12b	.00		Box 14b	.00	
Box 10 Dependent care benefits	.00	Box 12c	.00		Box 14c	.00	
Box 11 Nonqualified plans	.00	Box 12d	.00		Box 14d	.00	

Box 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ Corrected (W-2c) ☐

NY State information	Box 15a NY State: NY	Box 16a NYS wages, tips, etc.: 110653.00	Box 17a NYS income tax withheld: 6127.00
Other state information	Box 15b other state:	Box 16b Other state wages, tips, etc.: .00	Box 17b Other state income tax withheld: .00

NYC and **Yonkers** information *(see instr.)*:

	Box 18 Local wages, tips, etc.	Box 19 Local income tax withheld	Box 20 Locality name
Locality a	.00	.00	
Locality b	.00	.00	

Do not detach.

W-2 Record 2

Box a Employee's Social Security number for this W-2 Record: 771349507

Box b Employer identification number (EIN): 223844417

Box c Employer's information

Employer's name	BROADRIDGE INVESTOR COMMUNICATIONS
Employer's address (number and street)	2 GATEWAY CENTER
City	NEWARK
State	NJ
ZIP code	07102
Country (if not United States)	

Box	Amount	Box	Amount	Code	Box	Amount	Description
Box 1 Wages, tips, other compensation	84876.00	Box 12a	173.00	C	Box 14a	.00	
Box 8 Allocated tips	.00	Box 12b	16895.00	D	Box 14b	.00	
Box 10 Dependent care benefits	.00	Box 12c	1600.00	W	Box 14c	.00	
Box 11 Nonqualified plans	.00	Box 12d	16506.00	DD	Box 14d	.00	

Box 13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐ Corrected (W-2c) ☐

NY State information	Box 15a NY State: NY	Box 16a NYS wages, tips, etc.: 84876.00	Box 17a NYS income tax withheld: 4724.00
Other state information	Box 15b other state:	Box 16b Other state wages, tips, etc.: .00	Box 17b Other state income tax withheld: .00

NYC and **Yonkers** information *(see instr.)*:

	Box 18 Local wages, tips, etc.	Box 19 Local income tax withheld	Box 20 Locality name
Locality a	.00	.00	
Locality b	.00	.00	

NEW YORK STATE 2021

Department of Taxation and Finance

Claim for Empire State Child Credit

Tax Law – Section 606(c-1)

IT-213

N O H A N D W R I T T E N E N T R I E S O N T H I S F O R M

Submit this form with Form IT-201 or IT-203.

Step 1 – Enter identifying information

Your name as shown on return	Your Social Security number (SSN)
VIJAYA K MADINI	771349507
Spouse's name	Spouse's SSN
ARUL M NANGAI ARASU	476452612

Step 2 – Determine eligibility

1 Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2021? **1** Yes [X] No [ ]
If you marked an ***X*** in the ***No*** box, **stop;** you do not qualify for this credit.

2 Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents in 2021? **2** Yes [X] No [ ]

3 Is your NY recomputed federal adjusted gross income on Form IT-201, line 19a *(see instructions)*
– $110,000 or less and your filing status is ② married filing joint return;
– $75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); **or**
– $55,000 or less and your filing status is ③ married filing separate return? .... **3** Yes [ ] No [X]
If you marked an ***X*** in the ***No*** box at both lines 2 and 3, **stop;** you do not qualify for this credit.

4 Enter the number of children who qualify for the **federal** child tax credit, additional child tax credit, or credit for other dependents *(see instructions)* **4** 2

5 Enter the number of children from line 4 that were **at least four but less than 17** years of age on December 31, 2021 **5** 2
If you entered ***0*** on line 5, **stop**; you do not qualify for this credit *(see instructions)*.

Step 3 – Enter child information

List below the name, SSN or individual taxpayer identification number (ITIN), and date of birth for each child included on line 4.

First name	MI	Last name	Suffix	SSN or ITIN	Date of birth *(mmddyyyy)*
BHAVANA		MADINI		641150549	06232008
AMRUTHA		MADINI		646674156	12192011

Use Form IT-213-ATT if you have additional children to report *(see instructions).*

213001211038

Step 4 – Compute credit

If you answered ***Yes*** to question 2, you must complete Worksheet A **or** B **and** Worksheet C beginning on page 2 of the instructions before you continue with line 6.

If you answered ***No*** to question 2, skip lines 6 through 12, and enter ***0*** on line 13; continue with line 14.

			Whole dollars only
6	Enter the amount from Worksheet A, line 10 or Worksheet B, line 13 *(see instructions)*	6	.00
7	Enter your additional child tax credit amount from Worksheet C *(see instructions)*	7	.00
8	Add lines 6 and 7	8	.00

If the amount on line 8 is zero, skip lines 9 through 12, and enter ***0*** on line 13; continue with line 14.
If the amount on line 8 is more than zero, continue with line 9.

9	Enter the number of children from line 4	9	2
10	Divide line 8 by line 9	10	.00
11	Enter the number of children from line 5	11	2
12	Multiply line 10 by line 11	12	.00
13	Multiply line 12 by 33% (.33)	13	.00

If you marked the ***No*** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.
All others continue with line 14.

14	Enter the number of children from line 5	14	2
15	Multiply line 14 by 100	15	.00
16	Empire State child credit *(enter the amount from line 13 or line 15, whichever is greater)*	16	.00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

Step 5 – Spouses required to file separate New York State returns *(see instructions)*

17	Enter the full-year resident spouse's share of the line 16 amount; **do not leave line 17 blank**. Enter here and on Form IT-201, line 63.	17	.00
18	Enter the part-year resident or nonresident spouse's share of the line 16 amount; **do not leave line 18 blank**. Enter the line 18 amount and code ***213*** on Form IT-203-ATT, line 12.	18	.00

NO HANDWRITTEN ENTRIES ON THIS FORM

Worksheet A for Form IT-213, Line 6

Do not use Worksheet A, but use Worksheet B instead, if on your 2021 **federal** income tax return you:

- claimed any of the following **federal** tax credits: adoption credit, mortgage interest credit, carryforward of District of Columbia first-time homebuyer credit, or residential energy efficient property credit; or
- excluded income from Puerto Rico; or
- were required to attach federal Form 2555 or Form 4563.

Part 1

1 Multiply the number of children from Form IT-213, line 4 by $1,000 and enter the result here **1** 2000

2 Enter your NY recomputed FAGI from Form IT-201, line 19a **2** 177539

3 Enter the amount shown below for your filing status **3** 110000

- Married filing jointly - $110,000
- Single, head of household, or qualifying widow(er) - $75,000
- Married filing separately - $55,000

4 Is the amount on line 2 more than the amount on line 3?

☐ No. Leave line 4 blank. Enter ***0*** on line 5 and go to line 6.

☒ Yes. Subtract line 3 from line 2.
If the result is not a multiple of $1,000, increase it to the next multiple of $1,000.
For example, increase $425 to $1,000, increase $1,025 to $2,000. .... **4** 68000

5 Multiply the amount on line 4 by 5% (.05). Enter the result **5** 3400

6 Is the amount on line 1 more than the amount on line 5?

☒ No. **Stop** here and enter ***0*** on Form IT-213, line 6 and ***0*** on Form IT-213, line 7.

☐ Yes. Subtract line 5 from line 1. Enter the result and complete Part 2 .... **6** ____________

Part 2

7 Enter your 2021 federal tax (Form 1040 or Form 1040NR, line 18) .... **7** ____________

8 Are the amounts on Form IT-201 lines 19 and 19a the same?

☐ Yes. Enter the following amounts from your 2021 **federal** income tax return, if applicable:

☐ No. Recalculate the following credits claimed on your 2021 **federal** income tax return using your NY recomputed FAGI from Form IT-201, line 19a, instead of your federal adjusted gross income and enter the recalculated amounts, if applicable:

a Form 1040, Schedule 3, line 1 .... **a** ____________

b Form 1040, Schedule 3, line 2 .... **b** ____________

c Form 1040, Schedule 3, line 3 .... **c** ____________

d Form 1040, Schedule 3, line 4 .... **d** ____________

e Form 1040, Schedule 3, line 6l .... **e** ____________

f Form 8910, *Alternative Motor Vehicle Credit*, line 15 .... **f** ____________

g Form 8936, *Qualified Plug-in Electric Drive Motor Vehicle Credit*, line 23 .... **g** ____________

h Schedule R, *Credit for the Elderly or the Disabled*, line 22 .... **h** ____________

Add lines a through h .... **8** ____________

9 Are the amounts on lines 7 and 8 the same?

☐ Yes. **Stop** here. Enter ***0*** on Form IT-213, line 6.

☐ No. Subtract line 8 from line 7. Enter the result here .... **9** ____________

10 Is the amount on line 6 more than the amount on line 9?

☐ Yes. Enter the amount from line 9 here and on Form IT-213, line 6.

☐ No. Enter the amount from line 6 here and on Form IT-213, line 6. **10** ____________

If you answered ***Yes*** on line 9 **or** 10 above, complete *Worksheet C – Additional child tax credit amount*.

Department of Taxation and Finance

Claim for Child and Dependent Care Credit

IT-216

New York State • New York City
Tax Law – Section 606(c)

NEW YORK STATE 2021

NO HANDWRITTEN ENTRIES ON THIS FORM

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your Social Security number
VIJAYA K MADINI and ARUL M NANGAI ARASU	771349507

1 Have you already filed your New York State income tax return? .... Yes ☐ No ☒
If *Yes*, you must file an amended New York State return and include Form IT-216 to claim this credit.

2 Persons or organizations who provided the care. *(If you have more than two providers, see instructions.)*

	A – Care provider name *(first name, middle initial, and last name, or business name)*		C – Identifying number *(SSN or EIN)*		D – Amount paid *(see instr.)*
1st Care provider	PLAINVIEW OLD BETHP		116001737		9550.00
	B – Number and street	City	State	ZIP code	
	117 CENTRAL PARK RD	PLAINVIEW	NY	11803	
	A – Care provider name *(first name, middle initial, and last name, or business name)*		C – Identifying number *(SSN or EIN)*		D – Amount paid *(see instr.)*
2nd Care provider					.00
	B – Number and street	City	State	ZIP code	

3 Total number of qualifying persons you are claiming. **3** 1
List in order from youngest to oldest. *(If you are claiming more than five qualifying persons, see instructions.)*

A First name	MI	B Last name	Suffix	C Qualified expenses paid	D Person with disability *(see instr.)*	E Social Security number	F Date of birth *(mmddyyyy)*
AMRUTHA		MADINI		9550.00	☐	646674156	12192011
				.00	☐		
				.00	☐		
				.00	☐		
				.00	☐		

Note: If you are claiming expenses paid for a dependent child, include only those qualified expenses paid through the day preceding the child's 13th birthday.

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a** 9550.00

3b Enter the amount from Worksheet 1, line 16, **if applicable** *(see instr.)* **3b** .00

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)?........ Yes ☒ No ☐

5 Enter the **smallest** of:
– line 3a above; **or**
– line 3b above; **or**
– 3,000 if one qualifying person, 6,000 if two qualifying persons, 7,500 if three qualifying persons, 8,500 if four qualifying persons, or 9,000 if five or more qualifying persons **5** 3000.00

Whole dollars only

6 Enter your earned income *(see instructions)* **6** 68185.00

7 If your filing status is ② *Married filing joint return*, enter your spouse's earned income; all others, enter the amount from line 6 *(see instructions)* **7** 110653.00

8 Enter the smallest of line 5, 6, or 7........ **8** 3000.00

9 Enter the amount from Form IT-201, line 19a or IT-203, line 19a, *Federal amount* column **9** 177539.00

10 Enter the decimal amount that applies to the amount on line 9 from the *Table for line 10* in the instr. .. **10** 0.20

11 Multiply line 8 by the decimal amount on line 10 *(enter here and on line 12 on the back)* **11** 600.00

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12 Amount from line 11 .... 12 | 600.00

13 Enter your **New York adjusted gross income** (Form IT-201 filers, line 33; Form IT-203 filers, line 32) 177539.00

Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line .... 13 | 0.200

14 Multiply line 12 by the decimal amount on line 13. This is your **New York State** child and dependent care credit *(see instructions)* .... 14 | 120.00

Part-year New York State residents

15 Enter the amount from Form IT-203, line 40 .... 15 | .00

If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
If line 15 is less than line 14, **continue on line 16 below.**

16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** .... 16 | .00

17 Enter the amount from Form IT-203-ATT, line 29 *(If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.)* .... 17 | .00

If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.

If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.

18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** .... 18 | .00

19 Amount from line 19, Column D, of *Part-year resident income allocation worksheet*, in Form IT-203-I
– If you did not file Form IT-558, enter this amount *(see instructions)*
– If you filed Form IT-558, add to or subtract from this amount any amounts on line 2 and line 4 of *Line 19a New York State amount column worksheet*, in Form IT-203-I (that is related to your NYS resident period), and enter the result. *(see instr.)* 19 | .00

20 Enter the amount from Form IT-203, line 19a, *Federal amount* column.................... 20 | .00

21 Divide line 19 by line 20 *(round the result to the fourth decimal place)*. This amount cannot exceed 100% (1.0000) *(see instructions)* .... 21 |

22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** 22 | .00

New York City child and dependent care credit

If you were a resident of New York City at any time during the tax year **and** your recomputed federal adjusted gross income is $30,000 or less (see *Note* under *New York City credit* on page 1 of the instructions) **and** you listed a child under 4 years old as of December 31, on line 3, complete line 23 and see page 6 of the instructions.

23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old .... 23 | .00

IT-201 filers:

24 Refundable New York City child and dependent care credit *(from Worksheet 2, line 7 or line 13)* .... 24 | .00

25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64.................... 25 | .00

26 Part-year New York City resident nonrefundable New York City child and dependent care credit *(from Worksheet 2, line 8)*; also enter this amount on Form IT-201-ATT, line 9a .... 26 | .00

IT-203 filers:

27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit *(from Worksheet 2, line 8);* also enter this amount on Form IT-203, line 52 .... 27 | .00

28 Refundable portion of your part-year New York City resident New York City child and dependent care credit *(from Worksheet 2, line 13);* also enter this amount on Form IT-203-ATT, line 9a .... 28 | .00

Part-year New York City resident filers only:

29 Enter the amount from Worksheet 2, line 10 .... 29 | .00

30 Enter the amount from Worksheet 2, line 11 .... 30 | .00

NO HANDWRITTEN ENTRIES ON THIS FORM

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Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals (with instructions)

IT-370

Instructions

General information

Purpose

File Form IT-370 on or before the due date of the return to get an automatic six-month extension of time to file Form IT-201, *Resident Income Tax Return*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Note: We no longer accept a copy of the federal extension form in place of Form IT-370.

If you are requesting an extension of time to file using Form IT-370, you may still file Form IT-201 or Form IT-203 electronically, provided you meet the conditions for electronic filing as listed in the instructions for the forms.

If you have to file Form Y-203, *Yonkers Nonresident Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370. For more information on who is required to file Form Y-203, see the instructions for the form.

We cannot grant an extension of time to file for more than six months if you live in the United States. However, you may qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule), as explained in the instructions for Form IT-203 under *Additional information*. Also see the special condition code instructions for the return you will be filing (Form IT-201 or Form IT-203).

When to file

File **one** completed Form IT-370 on or before the filing deadline for your return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (April 18, 2022, for calendar-year filers).

However, you may file Form IT-370 on or before:

- **June 15, 2022**, if you qualify for an automatic two-month extension of time to file your federal and New York State income tax returns because you are out of the country (for additional information, see *When to file/important dates* on the back cover of the instructions for the return you are filing) **and** you need an additional four months to file (October 17, 2022);
- **June 15, 2022**, if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal and New York State income tax returns on June 15, 2022, **and** you need an additional six months to file (December 15, 2022); or
- **July 14, 2022**, (if your due date is April 18, 2022) or **September 13, 2022** (if you are a nonresident alien and your due date is June 15, 2022), if you qualify for a 90-day extension of time to file because your spouse died within 30 days before your return due date **and** you need additional time to file. However, you must file your return on or before October 17, 2022, if your due date is April 18, 2022, or on or before December 15, 2022, if you are a nonresident alien and your due date is June 15, 2022.

See *Special condition codes* on page 2.

If you qualify for an **extension of time to file beyond six months**, you must file Form IT-370 on or before the filing deadline for your return.

How to file

Complete Form IT-370 and file it, along with payment for any tax due, on or before the due date of your return. Use the worksheet on page 3 to determine if a payment is required.

Payment of tax – To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. Payment may be made by check or money order. See *Payment options* below.

Penalties

Late payment penalty – If you do not pay your tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show

▼ Detach (cut) here▼ **Do not submit with your return.**

Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals **IT-370**

Paid preparer? Mark an ***X*** in the box and complete the back X

Your full Social Security number (SSN): 771349507	Spouse's **full** SSN *(only if filing a joint return)*: 476452612
Your first name and middle initial: VIJAYA K	**Your** last name: MADINI
Spouse's first name and middle initial: ARUL M NANGAI	Spouse's last name: ARASU
Mailing address *(number and street or PO Box)*: 81 BELMONT AVENUE	Apartment number:
City, village, or post office *(see instructions)*: PLAINVIEW	State: NY — ZIP code: 11803
Email:	

Enter your **2-character special condition code if applicable** *(see instructions)* .... ●

Mark an ***X*** in the box for each tax that you are subject to:

NYS tax ☐ NYC tax ☐ Yonkers tax ☐ MCTMT ☐

	Dollars	Cents
1 Sales and use tax		. 00
2 Total payment		. 00

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reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers tax, and metropolitan commuter transportation mobility tax (MCTMT) shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Late filing penalty – If you do not file your Form IT-201 or Form IT-203 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of $100 or 100% of the amount required to be shown as tax due on the return reduced by any tax paid and by any credit that may be claimed. The penalty will not be charged if you can show reasonable cause for filing late.

Interest

Interest will be charged on income tax, MCTMT, or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Fee for payments returned by banks

The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Privacy notification

See our website or Publication 54, *Privacy Notification*.

Specific instructions

⚠ Married taxpayers who:

- file separate returns must complete separate Forms IT-370. Do not include your spouse's SSN or name on your separate Form IT-370.
- file a joint Form IT-370 will have the monies paid with that form divided equally between the spouses' accounts. Both their accounts will be applied to their joint return when they file it.
- file a Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification,* **do not list** the spouse with no New York source income on Form IT-370. If the spouse is listed, the monies paid will be divided between the two accounts. When the return is filed with a Form IT-203-C attached, the account of the spouse with no New York source income will not be applied, unless we receive prior authorization.

Name and address box – Enter your name (both names if filing a joint application), address, and **entire** Social Security number(s). Failure to provide the **entire** Social Security number may invalidate this extension or result in monies not being properly credited to your account. If you do not have a Social Security number, enter ***do not have one***. If you do not have a Social Security number, but have applied for one, enter ***applied for***.

Foreign addresses – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Special condition codes – If you are out of the country **and** need an additional four months to file (October 17, 2022), enter special condition code ***E3***. If you are a nonresident alien and your filing due date is June 15, 2022, **and** you need an additional six months to file (December 15, 2022), enter special condition code ***E4***. If you qualified for a 90-day extension of time to file because your spouse died, **and** you need additional time to file (on or before October 17, 2022, or in the case of a nonresident alien, on or before December 15, 2022), enter special condition code ***D9***. Also enter the applicable special condition code, ***E3, E4***, or ***D9*** on Form IT-201 or Form IT-203 when you file your return.

▼ Detach (cut) here▼ Do not submit with your return.

IT-370 (2021) (back)

Payment options – Full payment must be made by check or money order of any balance due with this automatic extension of time to file. Make the check or money order payable in U.S. funds to ***New York State Income Tax*** and write the last four digits of your Social Security number and ***2021 Income Tax*** on it. For online payment options, see our website (at *www.tax.ny.gov*).

Paid preparers – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

▼ **Paid preparer must complete** *(see instructions)* ▼	Date: 05132022
Preparer's signature ▶	▶ Preparer's NYTPRIN 11597594
Firm's name *(or yours, if self-employed)* LAHO TAX SERVICE	▼ Preparer's PTIN or SSN P00452560
Address 314 JERUSALEM AVENUE LEVITTOWN NY 11756	● Employer identification number 833231037 NYTPRIN excl. code
Email: LAHOTAXSERVICE@HOTMAIL.COM	

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

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Department of Taxation and Finance

New York State E-File Signature Authorization for Tax Year 2021

For Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Electronic return originator (ERO): Do **not** mail this form to the Tax Department. Keep it for your records.

Taxpayer's name	Spouse's name *(jointly filed return only)*
VIJAYA K MADINI	ARUL M NANGAI ARASU

Purpose

Form TR-579-IT must be completed to authorize an ERO to e-file a personal income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Taxpayers must complete Part B before the ERO transmits the taxpayer's electronically filed Forms IT-201, *Resident Income Tax Return,* IT-201-X, *Amended Resident Income Tax Return*, IT-203*, Nonresident and Part-Year Resident Income Tax Return,* IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, IT-214, *Claim for Real Property Tax Credit,* and NYC-210, *Claim for New York City School Tax Credit.* Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

For returns filed jointly, both spouses must complete and sign Form TR-579-IT.

EROs must complete Part C prior to transmitting electronically filed income tax returns (Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals.* See Form TR-579.1-IT, *New York State Taxpayer Authorization for Electronic Funds Withdrawal for Tax Year 2021 Form IT-370 and Tax Year 2022 Form IT-2105.*

Part A – Tax return information

1	Federal adjusted gross income *(from applicable line)*	1.	177539.
2	Refund	2.	1525.
3	Amount you owe	3.	
4	Financial institution routing number	4.	021000322
5	Financial institution account number	5.	483027309288

6 Account type: ☒ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings

Part B – Declaration of taxpayer and authorizations for Forms IT-201, IT-201-X, IT-203, IT-203-X, IT-214, and NYC-210

Under penalty of perjury, I declare that I have examined the information on my 2021 New York State electronic personal income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send my 2021 New York State electronic return to New York State through the Internal Revenue Service (IRS). In addition, by using a computer system and software to prepare and transmit my form electronically, I consent to the disclosure to New York State of all information pertaining to the transmission of my tax form electronically. I understand that by executing this Form TR-579-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO's submission of my personal income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State personal income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on my 2021 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Taxpayer's signature	Date
Spouse's signature *(jointly filed return only)*	Date

Part C – Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2021 New York State electronic personal income tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed paper 2021 New York State return signed by a paid preparer, I declare that the information contained in the taxpayer's 2021 New York State electronic return is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2021 New York State electronic personal income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

Do not mail Form TR-579-IT to the Tax Department:

EROs must keep this form for three years and present it to the Tax Department upon request.

ERO's signature	Print name	Date
	LAHO TAX SERVICE	05132022
Paid preparer's signature	Print name	Date
	ELIDA LAHO EA	05132022

Tax computation – New York AGI of more than $107,650

New York State tax

Find your New York State tax by using the correct tax computation worksheet within your filing status (see below and pages 53 through 57).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line **33**) is **more than $107,650, but not more than $25,000,000,** and your taxable income (line **38**) is **$161,550 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	177539
2	Enter your taxable income from line 38	2	158227
3	Multiply line 2 by 5.97% (.0597) (**Stop:** If the line 1 amount is **$157,650 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	9446
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 51	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $107,650	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 39.**	9	9446

Tax computation worksheet 2

If your New York AGI (line **33**) is **more than $161,550, but not more than $25,000,000,** and your taxable income (line **38**) is **more than $161,550 but not more than $323,200,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.33% (.0633) (**Stop:** If the line 1 amount is **$211,550 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 51	4	
5	Subtract line 4 from line 3	5	
6	Enter $474 on line 6	6	**474**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $161,550	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation worksheet 3

If your New York AGI (line **33**) is **more than $323,200, but not more than $25,000,000,** and your taxable income (line **38**) is **more than $323,200 but not more than $2,155,350,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$373,200 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 51	4	
5	Subtract line 4 from line 3	5	
6	Enter $1,056 on line 6	6	**1,056**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $323,200	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation worksheet 4

If your New York AGI (line **33**) is **more than $2,155,350, but not more than $25,000,000,** and your taxable income (line **38**) is **more than $2,155,350 but not more than $5,000,000,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 9.65% (.0965) (**Stop:** If the line 1 amount is **$2,205,350 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 51	4	
5	Subtract line 4 from line 3	5	
6	Enter $2,736 on line 6.	6	**2,736**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $2,155,350	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	