**EXPLANATION TO LINE ITEM CHANGES IN AMENDED U.S. INDIVIDUAL INCOME TAX RETURN (FORM 1040X) FOR THE TAX YEAR 2022**

 **SUMAN JANAGAMA & KEERTANA JANAGAMA**

Dear IRS –

The below explanation is in reference to line item changes on Part II of Form 1040X: Amended US Individual Income Tax Return being filed with IRS for the Tax Year 2022.

Line 1:

Adjusted Gross Income for *Suman Janagama & Keertana Janagama* has been changed from $ 147,474 to $ 128,754 on account of Rental or Royalty Income/Loss for the tax year 2022.

Line 3:

 Income before exemptions reduces from $ 121,574 to $ 102,854 on account of net change in Line item 2.

 Line 5:

 Taxable Income reduces from $ 121,574 to $ 102,854 on account of net change in Line Item 2.

 Line 6:

 Tax liability has been reduces from $ 15,480 to $ 11,362 on account of net change in Line Item2.

Line 19 & Line 23:

Per Original Return filed, *Suman Janagama & Keertana Janagama* was entitled to refund of $ 1,276. *Suman Janagama & Keertana Janagama* appeals to the IRS through this Amended Return filed this 13th Day of April 2023 to kindly grant him an additional refund in the amount of $ 4,118 for the Tax Year 2022 with the changes noted through this Amended U.S. Individual Income Tax Return filed with the IRS for the Tax Year 2022.

This Amended U.S. Individual Income Tax Return (Form 1040X) for the Tax Year 2022 with supporting schedules is prepared by Mr. *RVSSMANIKUMAR APPANNA* (PTIN: *P02090332*) based on the information submitted by me. I respectfully submit my consent through this Explanation Note that the IRS may anytime discuss on this Tax Return with us.

Sincerely,

Suman Janagama Keertana Janagama

SSN: 710-60-4294 SSN: 727-13-8973