(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
SHREE NARAYAN SINGH	692-26-8231
Spouse's name	Spouse's social security number
ANURADHA SINGH	730-81-9567
, ,	er 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	<b>1</b> 248,650.
2 Total tax	
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3.77.231
4 Amount you want refunded to you	4
5 Amount you owe	5   1,773.
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amende	
return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, trans to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for refor any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account in payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminal payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation repositions days prior to the payment (settlement) date. I also authorize the financial institutions involved in the taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) I Electronic Funds Withdrawal Consent.	ejection of the transmission, (b) the reason U.S. Treasury and its designated Financial dicated in the tax preparation software for tion to debit the entry to this account. This te the authorization. To revoke (cancel) a quests must be received no later than 2 to processing of the electronic payment of payment. I further acknowledge that the
Taxpayer's PIN: check one box only	6 8 2 3 1
X I authorize GLOBAL TAXES LLC to enter or generate ERO firm name	e my PIN Enter five digits, but don't enter all zeros
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 if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN merbelow.	now authorizing. Check this box <b>only</b> hod. The ERO must complete Part III
Your signature ▶ Date ▶	
Spouse's PIN: check one box only	
I authorize GLOBAL TAXES LLC to enter or generate	
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Enter five digits, but don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN merbelow.	
Chausais aignatura	
Spouse's signature ► Date ►  Practitioner PIN Method Returns Only—continue below	A/
	N
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2	2 2 4 9 6 3 1 9 8 9 Don't enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am sub requirements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of	mitting this return in accordance with the

ERO's signature ▶ Date ▶

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

_		Single 🔀 Married filing jointly	Marrie	ed filing separately (M	IFS)	Head of	house	ehold (HOH	)		ifying survi	ving
Check only one box.	If vo	u checked the MFS box, enter the na	ame of v	our spouse If you ch	neck	ed the HOH or	OSS	hox ente	r the c	•	ise (QSS) name if the	aualifyina
one box.	-	on is a child but not your dependent	-	your opouso. If you on	1001		QUU	БОХ, ОПТО		Jillia 0	Tiarrio II di	o quamymig
Your first name	and mi	ddle initial	Last na	me					Y	our so	cial security	number
SHREE NA	RAY	AN	SING	H					6	92-2	26-8231	
		first name and middle initial	Last na							Spouse's social security number		
ANURADHA			SING	H					7	30-8	31-9567	
		er and street). If you have a P.O. box, see						Apt. no.				n Campaign
216 НОРК	INS	AVE							C	heck h	ere if you,	or your
		ce. If you have a foreign address, also co	mplete s	paces below.	Sta	te	ZIP	code			if filing joint this fund. (	
JERSEY C	CITY				ΝJ	Г	073	306			w will not o	
Foreign country	name		F	oreign province/state/c	ount	ty	Forei	gn postal co			or refund.	3.
											You	Spouse
Digital	At an	ny time during 2022, did you: (a) rece	eive (as	a reward, award, or p	oayr	ment for prope	rty or	services);	or (b)	sell,		
Assets	exch	ange, gift, or otherwise dispose of a	digital	asset (or a financial ir	nter	est in a digital	asset	)? (See ins	tructi	ons.)	Yes	X No
Standard	Som	eone can claim:	penden	t	as	a dependent	,					
Deduction		Spouse itemizes on a separate retur	n or you	were a dual-status a	alien							
Age/Blindness	Vou	Were born before January 2, 1	958 F	Are blind Spo	ιιςΔ	·  Was hor	n hef	ore Janua	n/2 1	958	☐ Is blir	nd
Dependents			000 _	(2) Social security	uoc	(3) Relationsh	<u> </u>					nstructions):
-		rst name Last name		number		to you	iip (	Child ta		· .	,	er dependents
If more than four	•	EENIKA SINGH		888-09-2960	<u> </u>	Daughter		> >			<u>Г</u>	7
dependents,		EENTRA SINGII		000 00 2000		Daugitter			<u> </u>			<del></del>
see instructions and check	s ——								<del>-</del>			<del></del>
here									<del>-</del>			<del>-</del>
Incomo	1a	Total amount from Form(s) W-2, bo	ox 1 (se	e instructions)					<del>-</del> .	1a	30	4,131.
Income	b	Household employee wages not re	,							1b		
Attach Form(s)	С	Tip income not reported on line 1a	(see ins	structions)	₹.					1c		
W-2 here. Also attach Forms	d	Medicaid waiver payments not rep	orted o	n Form(s) W-2 (see in	stru	ictions)				1d		
W-2G and	е	Taxable dependent care benefits from Form 2441, line 26						1e				
1099-R if tax was withheld.	f	Employer-provided adoption bene	fits fron	Form 8839, line 29						1f		
If you did not	g	Wages from Form 8919, line 6 .								1g		
get a Form	h	Other earned income (see instruction	ions)							1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (s	Nontaxable combat pay election (see instructions)									
	Z	Add lines 1a through 1h								1z	30	4,131.
Attach Sch. B	2a	Tax-exempt interest	2a		b T	axable interest	t.			2b		689.
if required.	3a		3a			ordinary divide				3b		95.
	4a	IRA distributions	4a		b T	axable amoun	t			4b		
Standard Deduction for—	5a		5a		b T	axable amoun	t			5b		
Single or	6a		6a			axable amoun	t		·	6b	-	
Married filing separately,	С	If you elect to use the lump-sum e		,		,						
\$12,950	7	Capital gain or (loss). Attach Scheo				,			Ш	7		3,689.
Married filing jointly or	8	Other income from Schedule 1, line								8		9,954.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,								9	24	8,650.
\$25,900	10	Adjustments to income from Sche								10		0 455
<ul> <li>Head of household,</li> </ul>	11	Subtract line 10 from line 9. This is								11		8,650.
\$19,400	12	Standard deduction or itemized		•	,					12	$+$ $\frac{2}{}$	<u>5,900.</u>
If you checked any box under	13	Qualified business income deducti								13	-	
Standard Deduction,	14									14		<u>5,900.</u>
see instructions.	15	Subtract line 14 from line 11. If zer	o or ies	s, enter -u This is yo	Jur 1	laxable incom	ie .			15		2,750.

Form 1040 (2022	2)			Page <b>2</b>
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3	. 16	40,845.
Credits	17	Amount from Schedule 2, line 3	. 17	
	18	Add lines 16 and 17	. 18	40,845.
	19	Child tax credit or credit for other dependents from Schedule 8812	. 19	2,000.
	20	Amount from Schedule 3, line 8	. 20	
	21	Add lines 19 and 20	. 21	2,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0	. 22	38,845.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	. 23	671.
	24	Add lines 22 and 23. This is your total tax	. 24	39,516.
<b>Payments</b>	25	Federal income tax withheld from:		
_	а	Form(s) W-2	.3.	
	b	Form(s) 1099		
	С	Other forms (see instructions)	0.	
	d	Add lines 25a through 25c	250	37,743.
If you have a	26	2022 estimated tax payments and amount applied from 2021 return	. 26	
qualifying child,	27	Earned income credit (EIC)		
attach Sch. EIC.	28	Additional child tax credit from Schedule 8812		
	29	American opportunity credit from Form 8863, line 8		
	30	Reserved for future use		
	31	Amount from Schedule 3, line 15		
	32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> .	. 32	
	33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	. 33	37,743.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> .	. 34	
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here	35a	1
Direct deposit? See instructions.	b	Routing number X X X X X X X X X X X C Type: Checking Savin	ıgs	
oee manachons.	d	Account number   X   X   X   X   X   X   X   X   X		
	36	Amount of line 34 you want applied to your 2023 estimated tax		
Amount You Owe	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> .  For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions	. 37	1,773.
	38	Estimated tax penalty (see instructions)		
Third Party Designee		you want to allow another person to discuss this return with the IRS? See structions	ete below	. 🔀 No
_	De nai		dentification	¹ — — — —
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, al ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of v		
Here				ent you an Identity
	10			PIN, enter it here
Joint return?		SOFTWARE ENGINEER	(see inst.)	
See instructions. Keep a copy for	Sp			ent your spouse an
your records.			(see inst.)	otection PIN, enter it here
-		II CONSULIANI		
		one no. (551)888-6817   Email address	<u></u>	Check if:
Paid			N 2082703	
Preparer				(678)965-9522
Use Only			Firm's FIN	04 2171065

Firm's address

245 ROONEY CT E BRUNSWICK NJ 08816

Firm's EIN

# SCHEDULE 1 (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2022
Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SHREE NARAYAN & ANURADHA SINGH

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

Your social security number 692-26-8231

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		. 1	
2a	Alimony received			
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	-59,954.
4	Other gains or (losses). Attach Form 4797		. 4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta		. 5	
6	Farm income or (loss). Attach Schedule F			
7	Unemployment compensation		. 7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q 8r		
r	Scholarship and fellowship grants not reported on Form W-2 Nontaxable amount of Medicaid waiver payments included on Form	or		
S	1040, line 1a or 1d	8s (		
t	Pension or annuity from a nonqualifed deferred compensation plan or	05 (		
·	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
u Z	Other income. List type and amount:	Ou		
_		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			-59 954

Schedule 1 (Form 1040) 2022 Page **2** 

Par	t II Adjustments to Income		
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis go	vernment	
	officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889		
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		
17	Self-employed health insurance deduction		
18	Penalty on early withdrawal of savings		
19a	Alimony paid		
b	Recipient's SSN		
С	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:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8l from the		
	rental of personal property engaged in for profit		
С	Nontaxable amount of the value of Olympic and Paralympic medals		
	and USOC prize money reported on line 8m		
d	Reforestation amortization and expenses		
е	Repayment of supplemental unemployment benefits under the Trade		
	Act of 1974		
f			
g	Contributions by certain chaplains to section 403(b) plans		
h	discrimination claims (see instructions) ,		
	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		
i	Housing deduction from Form 2555		
, k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form		
	1041)		
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 he	ere and on	
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

# SCHEDULE 2 (Form 1040)

Department of the Treasury Internal Revenue Service

### **Additional Taxes**

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

2022

Attachment
Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR SHREE NARAYAN & ANURADHA SINGH

Your social security number 692-26-8231

Pa	t I Tax		
1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	
Par	t II Other Taxes		
4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income.  Attach Form 4137		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919		
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.		
	If not required, check here	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	671.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	
	(co	ontini	ied on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2022

Schedule 2 (Form 1040) 2022 Page **2** 

## Part II Other Taxes (continued)

17	Other additional taxes:			
а	Recapture of other credits. List type, form number, and amount:			
		17a		
b	Recapture of federal mortgage subsidy, if you sold your home			
	see instructions	17b		
	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
е	Additional tax on Archer MSA distributions. Attach Form 8853.	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	<b>17</b> j		
k	Golden parachute payments	17k		
- 1	Tax on accumulation distribution of trusts	<b>17</b> I		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
0	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
р	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount:			
		17z		
18	Total additional taxes. Add lines 17a through 17z		 18	
19	Reserved for future use		 19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxed			
	on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		 21	671.

# SCHEDULE C (Form 1040)

# Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service

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. Sequence No. 09

						730-81-9567			
	RADHA SINGH	an including product or consider (co	a inatr	viationa)	_				
Α	·	on, including product or service (se	e mstr	uctions)	B Ente	r code from instructions			
	SOFTWARE SERVICES	harden a service blank			-				
С	Business name. If no separate				D Employer ID number (EIN) (see instr.				
	SINGH SOFTWARE SER			7777					
E	Business address (including su								
	City, town or post office, state	•		, NJ 07306					
F			-	Other (specify)					
G			_	2022? If "No," see instructions for					
Н									
I				n(s) 1099? See instructions					
J		e required Form(s) 1099?				Yes No			
Part	Income				7				
1	Gross receipts or sales. See in	nstructions for line 1 and check the	box if	this income was reported to you c	n				
	Form W-2 and the "Statutory e	employee" box on that form was c	hecked	d	1				
2	Returns and allowances				. 2				
3	Subtract line 2 from line 1 .				. 3				
4	Cost of goods sold (from line	42)			. 4				
5		rom line 3			. 5				
6		al and state gasoline or fuel tax cre			. 6				
7		nd 6			. 7				
Part	II Expenses. Enter exp	penses for business use of yo	our ho	me <b>only</b> on line 30.					
8	Advertising	8	18	Office expense (see instructions)	. 18				
9	Car and truck expenses		19	Pension and profit-sharing plans					
3	(see instructions)	9 2,774.	20	Rent or lease (see instructions):					
10	Commissions and fees .	10	а	Vehicles, machinery, and equipment	nt <b>20a</b>				
11	Contract labor (see instructions)	11	b	Other business property		22,800.			
12	Depletion	12	21	Repairs and maintenance		•			
13	Depreciation and section 179	.2	22	Supplies (not included in Part III)					
	expense deduction (not		23	Taxes and licenses					
	included in Part III) (see instructions)	13	24	Travel and meals:	. 20				
	,	10	a	Travel	. 24a				
14	Employee benefit programs	14			. 24a				
45	(other than on line 19) .	15	b	Deductible meals (see	046	6 100			
15	Insurance (other than health)	15	05	instructions)		6,100. 2,280.			
16	Interest (see instructions):	40.	25	Utilities		2,200.			
a	Mortgage (paid to banks, etc.)	16a	26	Wages (less employment credits		06.000			
b	Other	16b	27a	Other expenses (from line 48) .	. 27a	26,000.			
17	Legal and professional services	17	b	Reserved for future use		F0 0F4			
28		ses for business use of home. Add		•	. 28	59,954.			
29	. , ,	ract line 28 from line 7			. 29	-59,954.			
30			e expe	nses elsewhere. Attach Form 882	9				
	unless using the simplified me		<i>(</i> )						
		: Enter the total square footage of	(a) you		_				
	and (b) the part of your home			Use the Simplified					
		ructions to figure the amount to en	ter on	line 30	. 30				
31	Net profit or (loss). Subtract I	line 30 from line 29.		١					
		edule 1 (Form 1040), line 3, and one instructions.) Estates and trusts,			31	-59,954.			
	• If a loss, you must go to line	e 32.		J					
32	If you have a loss, check the b	oox that describes your investment	in this	activity. See instructions.					
	• If you checked 30a enter the	e loss on both <b>Schedule 1 (Form</b>	1040\	line 3 and on Schedule					
		box on line 1, see the line 31 instruc			32a	X All investment is at risk.			
	Form 1041, line 3.	and the state of t				Some investment is not			
		st attach Form 6198. Your loss ma	ay be li	mited.	at risk.				

Schedule C (Form 1040) 2022 Page **2** 

Part	Cost of Goods Sold (see instructions)		
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b> Other (attach ex	planation)	
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		
36	Purchases less cost of items withdrawn for personal use		
37	Cost of labor. Do not include any amounts paid to yourself		
38	Materials and supplies		
39	Other costs		
40	Add lines 35 through 39		
41	Inventory at end of year		
40	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4		
42 Part	3	expenses on find out if you	line 9 and must file
43	When did you place your vehicle in service for business purposes? (month/day/year) 08/05/2021		
44	Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle	e for:	
а	Business 4,596 <b>b</b> Commuting (see instructions) <b>c</b> Other		1,274
45	Was your vehicle available for personal use during off-duty hours?	Tes	⊠ No
46	Do you (or your spouse) have another vehicle available for personal use?	X Yes	☐ No
47a	Do you have evidence to support your deduction?	Tes	⊠ No
b	If "Yes," is the evidence written?	Tyes	No
Part			
	, period and modern and an arrangement and arrangement and arrangement and arrangement and arrangement and arrangement arrange		
BA	CK OFFICE OPERATION EXPENSES		25,000.
FUI	RNITURE		1,000.
48	Total other expenses. Enter here and on line 27a		26,000.

#### **SCHEDULE D** (Form 1040)

### **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.

OMB No. 1545-0074

Attachment Sequence No. 12

Department of the Treasury Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Internal Revenue Service Name(s) shown on return Your social security number 692-26-8231 SHREE NARAYAN & ANURADHA SINGH Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

#### If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) Part I See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to (sales price) Form(s) 8949, Part I, combine the result (or other basis) whole dollars. line 2, column (g) 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 . . . . . . . . . . . . . . . . 1,201. 1,800. 599. 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 . . . . . . . . . . . . . . . . . . Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . 7 599. 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 (h) Gain or (loss) (g) Adjustments Subtract column (e) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 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 8,140. 3,090. 11,230. Totals for all transactions reported on Form(s) 8949 with Box E checked . . . . . . . . . . . . 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover 14 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

3,090.

15

Schedule D (Form 1040) 2022 Page **2** 

Part	Summary		
16	Combine lines 7 and 15 and enter the result	16	3,689.
	• If line 16 is a <b>gain</b> , 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 <b>loss</b> , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.		
	• If line 16 is <b>zero</b> , 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 <b>both</b> gains?  X <b>Yes.</b> 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 <b>Unrecaptured Section 1250 Gain Worksheet</b> (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 you are not filing Form 4952?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, 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 <b>smaller</b> of:		
	• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
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 Form 1040, line 16.		
	■ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

# Form **8949**

#### **Sales and Other Dispositions of Capital Assets**

Go to www.irs.gov/Form8949 for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2022

Attachment
Sequence No. 12A

Department of the Treasury Internal Revenue Service

Social security number or taxpayer identification number

692-26-8231

SHREE NARAYAN & ANURADHA SINGH

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A. B. or C below. Check only one box. If more than one box applies for your short-term transactions. complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need. X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS (C) Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or loss 1 If you enter an amount in column (a). (e) (h) Cost or other basis enter a code in column (f). Gain or (loss) (d) (c) (a) (b) See the separate instructions. Date sold or Proceeds See the **Note** below Subtract column (e) Description of property Date acquired disposed of and see Column (e) from column (d) and (sales price) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) combine the result (see instructions) (Mo., day, yr.) in the separate (g) Code(s) from Amount of adjustment instructions. with column (a). instructions TD Ameritrade Clearing, Inc. 01/01/22 | 12/31/22 1,800 1,201. 599. 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

1,800.

599.

Schedule D, line 1b (if Box A above is checked), line 2 (if Box B

above is checked), or line 3 (if Box C above is checked) .

1,201.

Form 8949 (2022) Attachment Sequence No. 12A

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

SHREE NARAYAN & ANURADHA SINGH

692-26-8231

Before you check Box D. E. or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

#### Part II

Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

X (D) Long-term transactions							2)
(E) Long-term transactions				is <b>wasn't</b> report	ed to the IF	RS	
(F) Long-term transactions	not reported	to you on Fo	orm 1099-B				
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column</i> (e) in the separate instructions.	If you enter an enter a c See the ser	if any, to gain or loss amount in column (g), ode in column (f). parate instructions.  (g)  Amount of adjustment	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
TD Ameritrade Clearing, Inc.	01/01/22	12/31/22	11,230.	8,140.			3,090.
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 8b (if Box D above	I here and inc	lude on your					

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

above is checked), or line 10 (if Box F above is checked) .

3,090.

11,230.

8,140.

#### SCHEDULE 8812 (Form 1040)

### **Credits for Qualifying Children** and Other Dependents

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

Attachment Sequence No. **47** 

Your social security number

SHREI	E NARAYAN & ANURADHA SINGH	692-26-	8231
Par	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	248,650.
2a	Enter income from Puerto Rico that you excluded		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 2d	0.
3	Add lines 1 and 2d	. 3	248,650.
4	Number of qualifying children under age 17 with the required social security number  4	1	
5	Multiply line 4 by \$2,000	. 5	2,000.
6	Number of other dependents, including any qualifying children who are not under age		
	17 or who do not have the required social security number	0	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resid	lent	
	alien. Also, do not include anyone you included on line 4.		
7	Multiply line 6 by \$500	. 7	
8	Add lines 5 and 7	. 8	2,000.
9	Enter the amount shown below for your filing status.		
	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000 $\int$	. 9	400,000.
10	Subtract line 9 from line 3.		
	• If zero or less, enter -0		
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For		
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	. 10	0.
11	Multiply line 10 by $5\%$ (0.05)		0.
12	Is the amount on line 8 more than the amount on line 11?		2,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit.	edit.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
10	Yes. Subtract line 11 from line 8. Enter the result.	12	
13	Enter the amount from the Credit Limit Worksheet A		40,845.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	. 14	2,000.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.		
	If the amount on line 12 is more than the amount on line 14, you may be able to take the <b>addition</b>		
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-N	K through	line 27
	(also complete Schedule 3, line 11) before completing Part II-A.		

Schedule 8812 (Form 1040) 2022

<b>Part</b>	II-A Additional Child Tax Credit for All Filers			
Cauti	on: If you file Form 2555, you cannot claim the additional child tax credit.			
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line	27 .		
16a	Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A			
	and II-B. Enter -0- on line 27	16a		0.
b	Number of qualifying children under 17 with the required social security number: x \$1,500.			
	Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.			
	Enter -0- on line 27	16b		
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the <b>smaller</b> of line 16a or line 16b	17		
18a	Earned income (see instructions)			
b	Nontaxable combat pay (see instructions)			
19	Is the amount on line 18a more than \$2,500?			
	No. Leave line 19 blank and enter -0- on line 20.			
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19			
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20		
	Next. On line 16b, is the amount \$4,500 or more?	7		
	No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the			
	smaller of line 17 or line 20 on line 27.			
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27.			
	Otherwise, go to line 21.			
Part	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	s of P	<u>'uerto Ri</u>	СО
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2,			
	boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If			
	your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see			
	instructions	-		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form			
22	1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . 22	-		
23	Add lines 21 and 22	-		
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27,			
	and Schedule 3 (Form 1040), line 11.			
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.			
25		25		
25 26	Subtract line 24 from line 23. If zero or less, enter -0	25		
20	Next, enter the smaller of line 27 or line 26 on line 27.	20		
Part	II-C Additional Child Tax Credit			
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27		
41	This is your additional child tax credit. Effect this amount on Porni 1949, 1949-518, 01 1949-1918, fille 20.	41		

# Form **8889**

Department of the Treasury

Internal Revenue Service

**Health Savings Accounts (HSAs)** 

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. 52

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SHREE NARAYAN SINGH

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 692-26-8231

3efo	<b>re you begin:</b> Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, it	requ	ired.		
Part	HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.				
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	☐ Se	elf-only X Family		
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.		
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	7,300.		
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	0.		
5	Subtract line 4 from line 3. If zero or less, enter -0	5	7,300.		
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family		•		
	coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6	7,300.		
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions.	7			
8	Add lines 6 and 7	8	7,300.		
9	Employer contributions made to your HSAs for 2022				
10	Qualified HSA funding distributions				
11	Add lines 9 and 10	11	1,640.		
12	Subtract line 11 from line 8. If zero or less, enter -0	12	5,660.		
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.		
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.				
Part	a separate Part II for each spouse.	arate I	HSAs, complete		
14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	943.		
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b			
С	Subtract line 14b from line 14a	14c	943.		
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	943.		
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0.		
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20%</b> Tax (see instructions), check here				
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b			
Part	completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.				
18	Last-month rule	18			
19	Qualified HSA funding distribution	19			
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20			
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form				

(Rev. November 2022)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074 For tax year 20 Attachment Sequence No. 70

Form **8867** (Rev. 11-2022)

Taxpayer identification number

SHRI	EE NARAYAN & ANURADHA SINGH	692-26-823	1		
Prepare	r's name	Preparer tax identifica	ation numb	per	
	M PRIYA RAM SAGAR GUPTA TALLAM	P02082703			
Part	·				
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return benefit(s) claimed (check all that apply).		the rela		arts I-V HOH
1	Did you complete the return based on information for the applicable tax year provided or reasonably obtained by you? (See instructions if relying on prior year earned income.)	by the taxpayer	Yes	No 🗆	N/A
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you rethe following.  • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer 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 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 information reasonably known to you, appear to be incorrect, incomplete, or inconsist answer questions 4a and 4b. If " <b>No</b> ," go to question 5.)			×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent in	formation? .			
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the questions the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention require keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) put taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing states.	7, a copy of any o prepare Form provided by the			
	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 credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?		X		
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.)				
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare correct Schedule C (Form 1040)?		×		

-orm 8	867 (Rev. 11-2022)			Page 4
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and doos not have a qualifying child are to quantity 10.)	Yes	No	N/A
<b>L</b>	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?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	or ODC, go to Part IV.)	1	CTC, 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?	Yes	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	X		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar			
<u> </u>	statement to the return?	<u> </u>		$\Box$
Part				T
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quality and related expanses for the claimed ACTC2		Yes	No
Part	tuition and related expenses for the claimed AOTC?	s ao ta	 DPart	VI )
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax		Yes	No
	and provided more than half of the cost of keeping up a home for the year for a qualifying person?	· your	X	
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and, on the return of the taxpayer identified above if you:	or HO	I filing	statu
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responsin your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	turn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkl credit(s) claimed and HOH filing status, if claimed;</li> </ul>	ist for a	ny app	licable
	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 880 Document Retention.	37 instr	uctions	under
	<ol> <li>A copy of this Form 8867.</li> <li>The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.</li> </ol>			
	<ol> <li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li> </ol>	's eligib	ility for	the
	<ol> <li>A record of how, when, and from whom the information used to prepare this form and the applical obtained.</li> </ol>	ble worl	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the taxp determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	payer's int(s) of	respon the cre	ses, to edit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for eac related to a claim of an applicable credit or HOH filing status (see instructions for more information)	h failur ).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	t, and	Yes	No

# 8959 Form

Department of the Treasury Internal Revenue Service

### **Additional Medicare Tax**

If any line does not apply to you, leave it blank. See separate instructions.

Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.

Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment Sequence No. 71

Name(s) shown on return

SHREE NARAYAN & ANURADHA SINGH

Your social security number

692-26-8231

Part	Additional Medicare Tax on Medicare Wages		
1	Medicare wages and tips from Form W-2, box 5. If you have more than one		
	Form W-2, enter the total of the amounts from box 5		
2	Unreported tips from Form 4137, line 6		
3	Wages from Form 8919, line 6		
4	Add lines 1 through 3		
5	Enter the following amount for your filing status:		
	Married filing jointly		
	Married filing separately		
	Single, Head of household, or Qualifying surviving spouse \$200,000 5 250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0	6	74,568.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to		
	Part II	7	671.
Part	II Additional Medicare Tax on Self-Employment Income		
8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you		
	had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) 8		
9	Enter the following amount for your filing status:		
	Married filing jointly		
	Married filing separately		
	Single, Head of household, or Qualifying surviving spouse \$200,000		
10	Enter the amount from line 4		
11	Subtract line 10 from line 9. If zero or less, enter -0		
12	Subtract line 11 from line 8. If zero or less, enter -0	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and		
	go to Part III	13	
Part			
14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14		
	(see instructions)		
15	Enter the following amount for your filing status:		
	Married filing jointly		
	Married filing separately		
	Single, Head of household, or Qualifying surviving spouse \$200,000		
16	Subtract line 15 from line 14. If zero or less, enter -0	16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009).	4-	
Dort	Enter here and go to Part IV	17	
Part			
18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR	40	6.71
Part	or 1040-SS filers, see instructions), and go to Part V	10	671.
	Medicare tax withheld from Form W-2, box 6. If you have more than one Form		
19	W-2, enter the total of the amounts from box 6		
20	Enter the amount from line 1		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax		
۲۱	withholding on Medicare wages		
22	Subtract line 21 from line 19. If zero or less, enter -0 This is your Additional Medicare Tax		
	withholding on Medicare wages	22	0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box		<u></u>
20	14 (see instructions)	23	
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with		
<u>_</u> _T	federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or		
	1040-SS filers, see instructions)	24	0.

### **Additional Information From 2022 Federal Tax Return**

## ${\bf Schedule} \; {\bf C} \; ({\bf SOFTWARE} \; {\bf SERVICES}) \hbox{: } {\bf Profit} \; {\bf or} \; {\bf Loss} \; {\bf from} \; {\bf Business}$

Line 20b

Description		Amount		
RENT(12M*\$1900P.M)			22,800.	
Total			22,800.	

## Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 25

#### **Itemization Statement**

**Itemization Statement** 

Description		Amount
INTERNET (12M*\$90P.M)		1,080.
MOBILE (12M*\$100P.M)		1,200.
	Total	2,280.