

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/18/2023**

2023 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

| | |
|--|------|
| Amount of estimated tax you are paying by check or money order.....▶ | 529. |
|--|------|

REV 02/24/23 PRO 1555

168-86-8623 995-84-3283
SATHISH NAGARAJAN
KANAGAPRIYA SUBRAMANIAN PILLAI
500 N ROOSEVELT AVE APT 79
CHANDLER AZ 85226

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

168868623 NC NAGA 30 0 202312 430

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2023**

2023 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

| | |
|--|------|
| Amount of estimated tax you are paying by check or money order.....▶ | 529. |
|--|------|

REV 02/24/23 PRO 1555

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2023**

2023 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

| | |
|--|------|
| Amount of estimated tax you are paying by check or money order.....▶ | 529. |
|--|------|

REV 02/24/23 PRO 1555

168-86-8623 995-84-3283
SATHISH NAGARAJAN
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168868623 NC NAGA 30 0 202312 430

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Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/16/2024**

2023 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2023 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

| | |
|--|------|
| Amount of estimated tax you are paying by check or money order.....▶ | 529. |
|--|------|

REV 02/24/23 PRO 1555

168-86-8623 995-84-3283
SATHISH NAGARAJAN
KANAGAPRIYA SUBRAMANIAN PILLAI
500 N ROOSEVELT AVE APT 79
CHANDLER AZ 85226

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

168868623 NC NAGA 30 0 202312 430

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

| | |
|---|--|
| Taxpayer's name SATHISH NAGARAJAN | Social security number 168-86-8623 |
| Spouse's name KANAGAPRIYA SUBRAMANIAN PILLAI | Spouse's social security number 995-84-3283 |

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

| | | |
|---|---|----------|
| 1 Adjusted gross income | 1 | 143,726. |
| 2 Total tax | 2 | 14,656. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 12,540. |
| 4 Amount you want refunded to you | 4 | |
| 5 Amount you owe | 5 | 2,141. |

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 GLOBAL TAXES LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 6 | 8 | 6 | 2 | 3 |
|---|---|---|---|---|

 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 GLOBAL TAXES LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 4 | 3 | 2 | 8 | 3 |
|---|---|---|---|---|

 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.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 2 | 2 | 4 | 9 | 6 | 6 | 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 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 ▶ _____ Date ▶ _____

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

| IF you live in... | THEN use this address to send in your payment... |
|--|--|
| Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas | Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214 |
| Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin | Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000 |
| Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming | Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501 |
| A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands | Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 |

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury
Internal Revenue Service

2022

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

| | |
|--|---------------|
| Enter the amount of your payment ▶ | 2,141. |
|--|---------------|

REV 02/24/23 PRO 1555

SATHISH NAGARAJAN
KANAGAPRIYA SUBRAMANIAN PILLAI
500 N ROOSEVELT AVE 79
CHANDLER AZ 85226

INTERNAL REVENUE SERVICE
P.O. BOX 802501
CINCINNATI, OH 45280-2501

168868623 NC NAGA 30 0 202212 610

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

Personal information section including name, social security numbers, and address for both taxpayer and spouse.

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [X] No

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

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

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Lists ASVITHA SATHISH (Daughter) and GUHAN SATHISH (Son).

Main income tax table with columns for description and amount. Rows include Total amount from Form(s) W-2 (211,589), Taxable interest (2b), Ordinary dividends (3b), Total income (9, 143,726), Adjustments (10), Adjusted gross income (11, 143,726), Standard deduction (12, 25,900), and Taxable income (15, 117,826).

Table with 2 columns: Line number and Amount. Rows 16-24: Tax and Credits. Total tax: 14,656.

Table with 2 columns: Line number and Amount. Rows 25-33: Payments. Total payments: 12,540.

Table with 2 columns: Line number and Amount. Rows 34-36: Refund. Amount applied to 2023 estimated tax: 36.

Table with 2 columns: Line number and Amount. Rows 37-38: Amount You Owe. Total amount owed: 2,141.

Third Party Designee section. Includes checkboxes for 'Yes' and 'No', and fields for name, phone, and PIN.

Sign Here section. Includes declaration text and signature fields for taxpayer and spouse, with dates and occupations.

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

**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

2022
Attachment
Sequence No. **01**

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

SATHISH NAGARAJAN & KANAGAPRIYA SUBRAMANIAN PILLAI

Your social security number

168-86-8623

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 | -67,863. |
| 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 | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | 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 | |
| l | 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 | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) excess business loss adjustment | 8p | |
| q | Taxable distributions from an ABL account (see instructions) | 8q | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s | () |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | |
| u | Wages earned while incarcerated | 8u | |
| 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 | -67,863. |

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

Schedule 1 (Form 1040) 2022

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 8l 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 8m | 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 C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2022

Attachment
Sequence No. **09**

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.

| | | |
|--|--|---|
| Name of proprietor SATHISH NAGARAJAN | | Social security number (SSN) 168-86-8623 |
| A Principal business or profession, including product or service (see instructions) SOFTWARE SERVICES | B Enter code from instructions 5 1 9 2 0 0 | |
| C Business name. If no separate business name, leave blank. AG TECH SOFTWARES | D Employer ID number (EIN) (see instr.) | |
| E Business address (including suite or room no.) 500 N ROOSEVELT AVE, Apt. 79 City, town or post office, state, and ZIP code CHANDLER, AZ 85226 | | |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____ | | |
| G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H If you started or acquired this business during 2022, check here <input type="checkbox"/> | | |
| I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/> | 1 | |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | |
| 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 | |

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

| | | | | | |
|---|------------|--------|---|------------|----------|
| 8 Advertising | 8 | | 18 Office expense (see instructions) | 18 | 3,000. |
| 9 Car and truck expenses (see instructions) | 9 | 4,633. | 19 Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 Rent or lease (see instructions): | 20a | |
| 11 Contract labor (see instructions) | 11 | | a Vehicles, machinery, and equipment | 20b | 18,000. |
| 12 Depletion | 12 | | b Other business property | 21 | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 Repairs and maintenance | 22 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 Supplies (not included in Part III) | 23 | |
| 15 Insurance (other than health) | 15 | | 23 Taxes and licenses | 24 | |
| 16 Interest (see instructions): | 16a | | 24 Travel and meals: | 24a | |
| a Mortgage (paid to banks, etc.) | 16b | | a Travel | 24b | 2,400. |
| b Other | 17 | | b Deductible meals (see instructions) | 25 | 2,280. |
| 17 Legal and professional services | 17 | | 25 Utilities | 26 | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | | 26 Wages (less employment credits) | 27a | 37,550. |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | | 27a Other expenses (from line 48) | 27b | |
| 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 | | b Reserved for future use | 28 | 67,863. |
| 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 | | 29 | 31 | -67,863. |
| 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 | | 32a <input checked="" type="checkbox"/> All investment is at risk. | 32b | |
| | 32b | | 32b <input type="checkbox"/> 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) 05/10/2021

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business 7,700 **b** Commuting (see instructions) _____ **c** Other 2,300

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.

| | | |
|---|-----------|---------|
| BACK OFFICE OPERATION EXPENSES | | 37,550. |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 48 Total other expenses. Enter here and on line 27a | 48 | 37,550. |

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

SATHISH NAGARAJAN & KANAGAPRIYA SUBRAMANIAN PILLAI

168-86-8623

| Part I Child Tax Credit and Credit for Other Dependents | | | |
|--|---|-----------|-------------------|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | | 1 143,726. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | 0. |
| c | Enter the amount from line 15 of your Form 4563 | 2c | |
| d | Add lines 2a through 2c | 2d | 0. |
| 3 | Add lines 1 and 2d | 3 | 143,726. |
| 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 | 6 | 1 |
| 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 4. | | | |
| 7 | Multiply line 6 by \$500 | 7 | 500. |
| 8 | Add lines 5 and 7 | 8 | 2,500. |
| 9 | Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. |
| 10 | Subtract line 9 from line 3. <ul style="list-style-type: none"> • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 2,500. |
| <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. | | | |
| <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | | | |
| 13 | Enter the amount from the Credit Limit Worksheet A | 13 | 17,156. |
| 14 | Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents | 14 | 2,500. |

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: 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 | <input type="checkbox"/> | |
| 16a | Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | | 16a 0. |
| b | Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | | 16b |
| | TIP: The number of children you use for this line is the same as the number of children you used for line 4. | | |
| 17 | Enter the smaller of line 16a or line 16b | | 17 |
| 18a | Earned income (see instructions) | 18a | |
| b | Nontaxable combat pay (see instructions) | 18b | |
| 19 | Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> 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 Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> 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. <input type="checkbox"/> 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. | 20 | |

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

| | | | |
|-----------|---|-----------|--|
| 21 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. | 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 27, 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 Next, enter the smaller of line 17 or line 26 on line 27. | 26 | |

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 | |
|-----------|--|-----------|--|

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

OMB No. 1545-0074

For tax year
20 _____

Attachment
Sequence No. **70**

| | |
|--|---|
| Taxpayer name(s) shown on return SATHISH NAGARAJAN & KANAGAPRIYA SUBRAMANIAN PILLAI | Taxpayer identification number 168-86-8623 |
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer tax identification number P02082703 |

Part I Due Diligence Requirements

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

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

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

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

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.

Name(s) shown on return

SATHISH NAGARAJAN & KANAGAPRIYA SUBRAMANIAN PILLAI

Your social security number

168-86-8623

Part I 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 | 1 | 211,589. | | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | | | |
| 3 | Wages from Form 8919, line 6 | 3 | | | |
| 4 | Add lines 1 through 3 | 4 | 211,589. | | |
| 5 | Enter the following amount for your filing status: | | | | |
| | Married filing jointly \$250,000 | | | | |
| | Married filing separately \$125,000 | | | | |
| | 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 | | | 0. |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | | | 0. |

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 \$250,000 | | | | |
| | Married filing separately \$125,000 | | | | |
| | Single, Head of household, or Qualifying surviving spouse . . . \$200,000 | 9 | | | |
| 10 | Enter the amount from line 4 | 10 | | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | | | |
| 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 III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

| | | | | | |
|-----------|--|-----------|--|--|--|
| 14 | Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | | |
| 15 | Enter the following amount for your filing status: | | | | |
| | Married filing jointly \$250,000 | | | | |
| | Married filing separately \$125,000 | | | | |
| | Single, Head of household, or Qualifying surviving spouse . . . \$200,000 | 15 | | | |
| 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). Enter here and go to Part IV | 17 | | | |

Part IV Total Additional Medicare Tax

| | | | | | |
|-----------|---|-----------|--|--|----|
| 18 | Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V | 18 | | | 0. |
|-----------|---|-----------|--|--|----|

Part V Withholding Reconciliation

| | | | | | |
|-----------|--|-----------|----------|--|------|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | 3,172. | | |
| 20 | Enter the amount from line 1 | 20 | 211,589. | | |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 3,068. | | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | | 104. |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | | | |
| 24 | Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) | 24 | | | 104. |

Additional Information From 2022 Federal Tax Return

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

Line 18

Itemization Statement

| Description | Amount |
|---------------------|---------------|
| STATIONARY EXPENSES | 3,000. |
| Total | 3,000. |

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

Line 20b

Itemization Statement

| Description | Amount |
|---------------------|----------------|
| RENT (12M*\$1500PM) | 18,000. |
| Total | 18,000. |

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

Line 25

Itemization Statement

| Description | Amount |
|-------------------------------|---------------|
| INTERNET BILL (12M*\$65PM) | 780. |
| PHONE BILL (12M*\$45PM) | 540. |
| ELECTRICITY BILL (12M*\$80PM) | 960. |
| Total | 2,280. |