

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 BALAKRISHNAN CHELLIAH | Social security number 602-98-5150 |
| Spouse's name SIVAKAMY CHANDRAHASAN | Spouse's social security number 679-12-2577 |

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 | 115,298. |
| 2 Total tax | 8,437. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 8,447. |
| 4 Amount you want refunded to you | 10. |
| 5 Amount you owe | |

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

8 5 1 5 0
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 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 as my signature on the income tax return (original or amended) I am now authorizing.

2 2 5 7 7
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 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.
5 1 8 9 5 2 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 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**

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:

Form fields for personal information: Your first name and middle initial (BALAKRISHNAN), Last name (CHELLIAH), Your social security number (602-98-5150), Spouse's social security number (679-12-2577), Home address (1324 LANSING STREET, LITTLE ROCK, AR, 72223), Presidential Election Campaign checkboxes.

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 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes dependent SRIDHARASUDHAN CHELLIAH.

Main income table with columns 1a-1z and 2a-2z. Rows include Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Taxable dependent care benefits, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Capital gain or (loss), Other income from Schedule 1, Total income, Adjustments to income, Adjusted gross income, Standard deduction or itemized deductions, Qualified business income deduction, and Taxable income.

Table with columns for line numbers (16-24), descriptions (Tax, Credits), and amounts. Total tax is 8,437.

Table for Payments (lines 25-33). Includes federal income tax withheld (8,447) and total payments (8,447).

Table for Refund (lines 34-36). Shows overpaid amount of 10 and amount applied to 2023 tax of 10.

Table for Amount You Owe (lines 37-38). Shows amount owed and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse, including occupation and ID Protection PIN fields.

Paid Preparer Use Only section with 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

BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

Your social security number

602-98-5150

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 | |
| 4 | Other gains or (losses). Attach Form 4797 | | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 5 | -16,987. |
| 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 | -16,987. |

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 |

Part II Other Payments and Refundable Credits

| | | | | |
|-----------|---|------------|-----------|--|
| 9 | Net premium tax credit. Attach Form 8962 | | 9 | |
| 10 | Amount paid with request for extension to file (see instructions) | | 10 | |
| 11 | Excess social security and tier 1 RRTA tax withheld | | 11 | |
| 12 | Credit for federal tax on fuels. Attach Form 4136 | | 12 | |
| 13 | Other payments or refundable credits: | | | |
| a | Form 2439 | 13a | | |
| b | Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 | 13b | | |
| c | Reserved for future use | 13c | | |
| d | Credit for repayment of amounts included in income from earlier years | 13d | | |
| e | Reserved for future use | 13e | | |
| f | Deferred amount of net 965 tax liability (see instructions) | 13f | | |
| g | Reserved for future use | 13g | | |
| h | Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 | 13h | | |
| z | Other payments or refundable credits. List type and amount: | 13z | | |
| 14 | Total other payments or refundable credits. Add lines 13a through 13z | | 14 | |
| 15 | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 | | 15 | |

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

Name(s) shown on return

Your social security number

BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

602-98-5150

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A C BLOCK, NO-7, 6TH STREET ANNA NAGAR EAST CHEN CHENNAI IN 600102

B
C

| 1b Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | | Personal Use Days | QJV |
|---------------------------------------|--|------------------|---|-------------------|--------------------------|
| | | A | B | C | |
| A 3 | | 365 | | 0 | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

| Income: | | Properties: | | |
|------------------|---|-------------|---------|-------------|
| | | A | B | C |
| 3 | Rents received | 721. | | |
| 4 | Royalties received | | | |
| Expenses: | | | | |
| 5 | Advertising | | | |
| 6 | Auto and travel (see instructions) | | | |
| 7 | Cleaning and maintenance | 3,490. | | |
| 8 | Commissions | | | |
| 9 | Insurance | | | |
| 10 | Legal and other professional fees | | | |
| 11 | Management fees | 2,948. | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | | | |
| 13 | Other interest | | | |
| 14 | Repairs | 3,838. | | |
| 15 | Supplies | 3,524. | | |
| 16 | Taxes | | | |
| 17 | Utilities | 3,908. | | |
| 18 | Depreciation expense or depletion | | | |
| 19 | Other (list) _____ | | | |
| 20 | Total expenses. Add lines 5 through 19 | 17,708. | | |
| 21 | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | -16,987. | | |
| 22 | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | (16,987.) | () | () |
| 23a | Total of all amounts reported on line 3 for all rental properties | | 721. | |
| b | Total of all amounts reported on line 4 for all royalty properties | | | |
| c | Total of all amounts reported on line 12 for all properties | | | |
| d | Total of all amounts reported on line 18 for all properties | | | |
| e | Total of all amounts reported on line 20 for all properties | | 17,708. | |
| 24 | Income. Add positive amounts shown on line 21. Do not include any losses | | | |
| 25 | Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | | | (16,987.) |
| 26 | Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | | | -16,987. |

Child and Dependent Care Expenses

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

Your social security number

602-98-5150

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

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

Part I Persons or Organizations Who Provided the Care—You must complete this part.

If you have more than three care providers, see the instructions and check this box

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions) | (e) Amount paid (see instructions) |
|--------------------------------|--|--|---|---------------------------------------|
| Innovation Learning - Arkansas | 7332 S Alton Way Unit 13D Englewood CO 80112 | 81-2787096 | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 2,302. |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Did you receive dependent care benefits?

No Complete only Part II below.

Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II Credit for Child and Dependent Care Expenses

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

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Check here if the qualifying person was over age 12 and was disabled. (see instructions) | (d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a) |
|------------------------------|----------|--|---|--|
| First | Last | | | |
| SRIDHARASUDHAN | CHELLIAH | 659-51-6992 | <input type="checkbox"/> | 2,302. |
| | | | <input type="checkbox"/> | |
| | | | <input type="checkbox"/> | |

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 2,302.

4 Enter your **earned income**. See instructions **4** 111,879.

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 20,406.

6 Enter the **smallest** of line 3, 4, or 5 **6** 2,302.

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 115,298.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

| If line 7 is: | | | If line 7 is: | | | If line 7 is: | | |
|---------------|--------------|-------------------|-----------------|--------------|-------------------|-----------------|--------------|-------------------|
| Over | But not over | Decimal amount is | Over | But not over | Decimal amount is | Over | But not over | Decimal amount is |
| \$0—15,000 | | .35 | \$25,000—27,000 | | .29 | \$37,000—39,000 | | .23 |
| 15,000—17,000 | | .34 | 27,000—29,000 | | .28 | 39,000—41,000 | | .22 |
| 17,000—19,000 | | .33 | 29,000—31,000 | | .27 | 41,000—43,000 | | .21 |
| 19,000—21,000 | | .32 | 31,000—33,000 | | .26 | 43,000—No limit | | .20 |
| 21,000—23,000 | | .31 | 33,000—35,000 | | .25 | | | |
| 23,000—25,000 | | .30 | 35,000—37,000 | | .24 | | | |

9a Multiply line 6 by the decimal amount on line 8 **9a** 460.

b If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b** 0.

c Add lines 9a and 9b and enter the result **9c** 460.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 10,897.

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 460.

**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

BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

602-98-5150

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 | 115,298. |
| 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 | 115,298. | |
| 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 | 0 | |
| | 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 | | |
| 8 | Add lines 5 and 7 | 8 | 2,000. | |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. | |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. | |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. | |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 2,000. | |
| | <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 | 10,437. | |
| 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 **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. | | |
| 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 | | |
|-----------|--|--|--|

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 BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN | Taxpayer identification number 602-98-5150 |
| 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 checked="" type="checkbox"/> | <input 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 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"/> |

2022 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident



P1

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2022 or fiscal year ending _____, 20__ •

PROSERIES

| | | | | | | | | | | | | |
|--|---|--|-------------------------------------|--|-------------------------------------|---|---|---|---|--|---|--|
| TAXPAYER INFORMATION | Primary's legal first name • BALAKRISHNAN | | MI • | Last name • CHELLIAH | | Check if Deceased • <input type="checkbox"/> | | Primary's social security number • 602-98-5150 | | | | |
| | Spouse's legal first name • SIVAKAMY | | MI • | Last name • CHANDRAHASAN | | Check if Deceased • <input type="checkbox"/> | | Spouse's social security number • 679-12-2577 | | | | |
| | Mailing address (number and street, P.O. box or rural route) • 1324 LANSING STREET | | | | | | | | <input type="checkbox"/> Check if address is outside U.S. | | | |
| | City • LITTLE ROCK | | State or province • AR | | ZIP • 72223 | | Foreign country name | | | | | |
| | Primary email | | | | Secondary email | | | | | | | |
| | <input type="checkbox"/> We will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year. | | | | | | | | | | | |
| | <input type="checkbox"/> Check here if you want a tax booklet mailed to you next year. | | | | | <input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension | | | | | | |
| | DL# / State ID 925163915 | | Your state AR | | Issue date (mm/dd/yyyy) 01/05/2018 | | Expiration date (mm/dd/yyyy) 09/26/2023 | | | | | |
| | DL# / State ID 925163711 | | Spouse state AR | | Issue date (mm/dd/yyyy) 09/26/2019 | | Expiration date (mm/dd/yyyy) 09/09/2023 | | | | | |
| | FILING STATUS | 1. <input type="checkbox"/> Single (Or widowed before 2022 or divorced at end of 2022) | | | | 4. <input checked="" type="checkbox"/> Married filing separately on the same return | | | | | | |
| 2. <input type="checkbox"/> Married filing joint (Even if only one had income) | | | | 5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____ | | | | | | | | |
| 3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____ | | | | 6. <input type="checkbox"/> Surviving spouse with dependent child Year spouse died: (See instructions) _____ | | | | | | | | |
| PERSONAL TAX CREDITS | 7A. <input checked="" type="checkbox"/> Yourself | | <input type="checkbox"/> 65 or over | | <input type="checkbox"/> 65 Special | | <input type="checkbox"/> Blind | | <input type="checkbox"/> Deaf | | <input type="checkbox"/> Head of household/surviving spouse <small>(Filing status 3 only) (Filing status 6 only)</small> | |
| | <input checked="" type="checkbox"/> Spouse | | <input type="checkbox"/> 65 or over | | <input type="checkbox"/> 65 Special | | <input type="checkbox"/> Blind | | <input type="checkbox"/> Deaf | | | |
| | Multiply number of boxes checked 7A <input type="checkbox"/> X \$29 = <input type="text" value="58"/> . <input type="text" value="00"/> | | | | | | | | | | | |
| | Dependents (Do not list yourself or spouse) | | | | | | | | | | | |
| | First name | | Last name | | Dependent's social security number | | | | Dependent's relationship to you | | | |
| | 1. SRIDHARASUDHAN | | CHELLIAH | | 659-51-6992 | | | | SON | | | |
| | 2. | | | | | | | | | | | |
| | 3. | | | | | | | | | | | |
| | 4. | | | | | | | | | | | |
| | 5. | | | | | | | | | | | |
| 7B. Multiply number of DEPENDENTS from above..... 7B • <input type="checkbox"/> X \$29 = <input type="text" value="29"/> . <input type="text" value="00"/> | | | | | | | | | | | | |
| 7C. Multiply number of qualifying individuals from AR1000RC5 (See instructions) 7C • <input type="checkbox"/> X \$500 = <input type="text" value=""/> . <input type="text" value="00"/> | | | | | | | | | | | | |
| 7D. TOTAL PERSONAL TAX CREDITS: (Add lines 7A, 7B, and 7C. Enter total here and on line 34) 7D <input type="text" value="87"/> . <input type="text" value="00"/> | | | | | | | | | | | | |



Primary SSN 602-98-5150

| | | (A) Primary/Joint Income | | (B) Spouse's Income Status 4 Only | | | |
|---|--|---|----|--|-----------|-----------|-----------|
| ROUND ALL AMOUNTS TO WHOLE DOLLARS | | | | | | | |
| INCOME | 8. Wages, salaries, tips, etc: (Attach W-2s) | 8 | ● | 111,879.00 | ● | 20,406.00 | |
| | 9. Military pay: Primary <input type="text"/> 00 Spouse <input type="text"/> 00 | | | | | | |
| | 10. Interest income: (If over \$1,500, attach AR4) | 10 | ● | | ● | | |
| | 11. Dividend income: (If over \$1,500, attach AR4) | 11 | ● | | ● | | |
| | 12. Alimony and separate maintenance received: | 12 | ● | | ● | | |
| | 13. Business or professional income: (Attach federal Sch. C) | 13 | ● | | ● | | |
| | 14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D) | 14 | ● | | ● | | |
| | 15. Other gains or (losses): (See Instructions) | 15 | ● | | ● | | |
| | 16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs) | 16 | ● | | ● | | |
| | 17. Military retirement: Primary <input type="text"/> 00 Spouse <input type="text"/> 00 | | | | | | |
| | 18A. Primary employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross <input type="text"/> 00 Taxable <input type="text"/> 00 Less \$6,000 | 18A | ● | | ● | | |
| | 18B. Spouse employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross <input type="text"/> 00 Taxable <input type="text"/> 00 Less \$6,000 | 18B | ● | | ● | | |
| | 19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E) | 19 | ● | -16,987.00 | ● | | |
| | 20. Farm income: (Attach federal Sch. F) | 20 | ● | | ● | | |
| | 21. Unemployment: | 21 | ● | | ● | | |
| | 22. Other income/depreciation differences: (Attach Form AR-OI) | 22 | ● | | ● | | |
| | 23. TOTAL INCOME: (Add lines 8 through 22) | 23 | ● | 94,892.00 | ● | 20,406.00 | |
| | 24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ) | 24 | ● | | ● | | |
| | 25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23) | 25 | ● | 94,892.00 | ● | 20,406.00 | |
| | TAX COMPUTATION | 26. Select tax table: (Select only one) | 26 | | | | |
| | | 27. ● <input type="checkbox"/> Low income table (\$0), See line 26 instructions ● <input type="checkbox"/> Standard deduction (See instructions) ● <input checked="" type="checkbox"/> Itemized deductions (Attach AR3) | 27 | ● | 5,859.00 | ● | 1,286.00 |
| | | 28. NET TAXABLE INCOME: (Subtract line 27 from line 25) | 28 | ● | 89,033.00 | ● | 19,120.00 |
| | | 29. TAX: (Enter tax from tax table) | 29 | | 3,926.00 | | 387.00 |
| | | 30. Combined tax: (Add amounts from line 29, columns A and B) | 30 | | | | 4,313.00 |
| | | 31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) | 31 | | | ● | |
| 32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See instructions) | | 32 | | | ● | | |
| 33. TOTAL TAX: (Add lines 30 through 32) | | 33 | | | ● | 4,313.00 | |
| TAX CREDITS | 34. Personal tax credit(s): (Enter total from line 7D) | 34 | ● | 87.00 | | | |
| | 35. Child care credit: (Attach AR2441) | 35 | ● | 92.00 | | | |
| | 36. Other credits: (Attach AR1000TC) | 36 | ● | 330.00 | | | |
| | 37. TOTAL CREDITS: (Add lines 34 through 36) | 37 | | | ● | 509.00 | |
| | 38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0) | 38 | | | ● | 3,804.00 | |



**ARKANSAS INDIVIDUAL INCOME TAX
TAX CREDITS**

| | |
|--|--|
| Primary's legal name BALAKRISHNAN CHELLIAH | Primary's social security number 602-98-5150 |
|--|--|

IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

| | | | |
|---|-----|------|----|
| 1. State political contribution credit: (See instructions) | 1 ● | | 00 |
| 2. Other state tax credit: [Attach copy of other state tax return(s)] | 2 ● | | 00 |
| 3. Credit for adoption expenses: (Attach federal Form 8839) | 3 ● | | 00 |
| 4. Phenylketonuria disorder credit: (See instructions. Attach AR1113) | 4 ● | | 00 |
| 5. Stillborn child tax credit "Paisley's Law": (Attach certificate of birth resulting in stillbirth) | 5 ● | | 00 |
| 6. Additional tax credit for qualified individuals: (See instructions) | 6 ● | 60. | 00 |
| 7. Inflationary relief income tax credit: (See Instructions) | 7 ● | 270. | 00 |

If certificate is issued to an individual, leave FEIN box below blank.

| | | | | |
|-----------------|---|---|--|----|
| Primary: | 8A. Code ● <input style="width: 100px; height: 20px;" type="text"/> | FEIN ● <input style="width: 100px; height: 20px;" type="text"/> | Amount ● <input style="width: 50px; height: 20px;" type="text"/> | 00 |
| | 8B. Code ● <input style="width: 100px; height: 20px;" type="text"/> | FEIN ● <input style="width: 100px; height: 20px;" type="text"/> | Amount ● <input style="width: 50px; height: 20px;" type="text"/> | 00 |
| | 8C. Code ● <input style="width: 100px; height: 20px;" type="text"/> | FEIN ● <input style="width: 100px; height: 20px;" type="text"/> | Amount ● <input style="width: 50px; height: 20px;" type="text"/> | 00 |
| Spouse: | 8D. Code ● <input style="width: 100px; height: 20px;" type="text"/> | FEIN ● <input style="width: 100px; height: 20px;" type="text"/> | Amount ● <input style="width: 50px; height: 20px;" type="text"/> | 00 |
| | 8E. Code ● <input style="width: 100px; height: 20px;" type="text"/> | FEIN ● <input style="width: 100px; height: 20px;" type="text"/> | Amount ● <input style="width: 50px; height: 20px;" type="text"/> | 00 |
| | 8F. Code ● <input style="width: 100px; height: 20px;" type="text"/> | FEIN ● <input style="width: 100px; height: 20px;" type="text"/> | Amount ● <input style="width: 50px; height: 20px;" type="text"/> | 00 |

| | | | |
|--|-----|------|----|
| 8. Tax credit(s): (Add amounts from 8A-8F above) | 8 ● | | 00 |
| <i>A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.</i> | | | |
| 9. TOTAL CREDITS: Add lines 1 through 8. Enter total on line 36, Form AR1000F/AR1000NR | 9 ● | 330. | 00 |



| Part III Dependent Care Benefits | |
|--|--------|
| 11 Enter the total amount of dependent care benefits you received in 2022. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership. | 11 |
| 12 Enter the amount, if any, you carried over from 2021 and used in 2022 during the grace period. See instructions | 12 |
| 13 Enter the amount, if any, you forfeited or carried forward to 2023. See instructions | 13 () |
| 14 Combine lines 11 through 13. See instructions | 14 |
| 15 Enter the total amount of qualified expenses incurred in 2022 for the care of the qualifying person(s) | 15 |
| 16 Enter the smaller of line 14 or 15 | 16 |
| 17 Enter your earned income . See instructions | 17 |
| 18 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing status 2 or 4, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing status 5, see instructions. • All others, enter the amount from line 17. | 18 |
| 19 Enter the smallest of line 16, 17, or 18 | 19 |
| 20 Enter \$5,000 (\$2,500 if married filing status 5 and you were required to enter your spouse's earned income on line 18) | 20 |
| 21 Is any amount on line 11 from your sole proprietorship or partnership? <input type="checkbox"/> No. Enter -0- <input type="checkbox"/> Yes. Enter the amount here. | 21 |
| 22 Subtract line 21 from line 14 | 22 |
| 23 Deductible benefits. Enter the smallest of line 19, 20, or 21. Also, include this amount on the appropriate line(s) of your return. See instructions | 23 |
| 24 Excluded benefits. If you checked "No" on line 21, enter the smaller of line 19 or 20. Otherwise, subtract line 23 from the smaller of line 19 or line 20. If zero or less, enter -0- | 24 |
| 25 Taxable benefits. Subtract line 24 from line 22. If zero or less, enter -0-. If more than zero, see instructions | 25 |

To claim the child and dependent care credit, complete lines 26 through 30 below.

| | |
|---|----|
| 26 Enter \$3,000 (\$6,000 if two or more qualifying persons) | 26 |
| 27 Add lines 23 and 24 | 27 |
| 28 Subtract line 27 from line 26. If zero or less, stop . You can not take the credit. Exception. If you paid 2021 expenses in 2022 | 28 |
| 29 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 27 above. Then, add the amounts in column (c) and enter the total here | 29 |
| 30 Enter the smaller of line 28 or 29. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 10 | 30 |



**ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS**

| | | | |
|--|-----|---|-----------------------|
| Primary's legal name B CHELLIAH & S CHANDRAHASAN | | Primary's social security number 602-98-5150 | |
| MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions) | | | |
| 1. Medical and dental expenses:..... | 1 | 0.00 | |
| 2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:..... | 2 | 115,298.00 | |
| 3. Multiply line 2 by 10% (.10), otherwise enter 0:..... | 3 | 11,530.00 | |
| 4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0)..... | 4 | | 0.00 |
| TAXES: (See instructions) | | | |
| 5. Real estate tax:..... | 5 | 2,487.00 | |
| 6. Personal property tax or other taxes: (List type and amount)..... | 6 | | 00 |
| 7. TOTAL TAXES: (Add lines 5 and 6)..... | 7 | | 2,487.00 |
| INTEREST EXPENSES: (See instructions) | | | |
| 8. Home mortgage interest paid to financial institutions:..... | 8 | 4,658.00 | |
| 9. Home mortgage interest paid to an individual: Name: _____ Address: _____ | 9 | | 00 |
| 10. Deductible points:..... | 10 | | 00 |
| 11. Investment interest: (Attach federal Form 4952)..... | 11 | | 00 |
| 12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11)..... | 12 | | 4,658.00 |
| CONTRIBUTIONS: (See instructions) | | | |
| 13. Cash contributions:..... | 13 | | 00 |
| 14. Art and literary contributions:..... | 14 | | 00 |
| 15. Other:..... | 15 | | 00 |
| 16. Carryover contributions: (List type and amount)..... | 16 | | 00 |
| 17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16)..... | 17 | | 00 |
| CASUALTY AND THEFT LOSSES: (See instructions) | | | |
| 18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684)..... | 18 | | 00 |
| POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions) | | | |
| 19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)]..... | 19 | | 00 |
| MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions) | | | |
| 20. Unreimbursed employee business expenses: (Attach Form AR2106)..... | 20 | | 00 |
| 21. Other expenses: (List type and amount)..... | 21 | | 00 |
| 22. Add the amounts on lines 20 and 21. Enter the total:..... | 22 | | 00 |
| 23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:..... | 23 | | 00 |
| 24. Multiply line 23 above by 2% (.02):..... | 24 | | 00 |
| 25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0)..... | 25 | | 00 |
| OTHER MISCELLANEOUS DEDUCTIONS: (See instructions) | | | |
| 26. Volunteer firefighter expenses:..... | 26 | | 00 |
| 27. Gambling Losses:..... | 27 | | 00 |
| 28. Other miscellaneous deductions: (List type and amount)..... | 28 | | 00 |
| 29. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 through 28)..... | 29 | | 00 |
| TOTAL ITEMIZED DEDUCTIONS: | | | |
| 30. Add amounts on lines 4, 7, 12, 17, 18, 19, 25, and 29 and enter the total here:..... | 30 | | 7,145.00 |
| Complete lines 31 - 35 ONLY if Filing Status 4 or 5. | | | |
| | | PRIMARY | SPOUSE'S |
| | | Adjusted Gross Income | Adjusted Gross Income |
| 31. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25A and 25B:..... | 31A | 94,892.00 | 31B 20,406.00 |
| 32. Total Arkansas adjusted gross income: (Add columns 31A and 31B from above)..... | 32 | | 115,298.00 |
| 33. Divide the amount on line 31A above by the amount on line 32. Enter the percentage here:..... | 33 | | 82% |
| 34. Multiply line 30 by the percentage on line 33. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A):..... (Primary) | 34 | | 5,859.00 |
| 35. Subtract line 34 from line 30. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse) | 35 | | 1,286.00 |



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

| | | | | | |
|---|-------------------------|---------------------------|---|---|--|
| Primary's Legal First Name and Middle Initial ● BALAKRISHNAN | | Last Name ● CHELLIAH | | Primary's Social Security Number ● 602-98-5150 | |
| Spouse's Legal First Name and Middle Initial SIVAKAMY | | Last Name CHANDRAHASAN | | Spouse's Social Security Number ● 679-12-2577 | |
| Mailing Address (Number and Street, P.O. Box or Rural Route) 1324 LANSING STREET | | | | Telephone ● (501) 442-8359 | |
| City LITTLE ROCK | State or Province AR | ZIP 72223 | <input type="checkbox"/> Check if address is outside U.S. Foreign Country | | |

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

| | | | |
|--|---|----------|----|
| 1. Total Income (Form AR1000F or AR1000NR, Line 23) | 1 | 115,298. | 00 |
| 2. Net Tax (Form AR1000F or AR1000NR, Line 38) | 2 | 3,804. | 00 |
| 3. State Income Tax Withheld (Form AR1000F or AR1000NR, Line 39) | 3 | ● 5,050. | 00 |
| 4. Refund (Form AR1000F or AR1000NR, Line 47) | 4 | 1,246. | 00 |
| 5. Tax Due (Form AR1000F or AR1000NR, Line 51) | 5 | | 00 |

PART II - DECLARATION OF TAXPAYER

- 6a. I consent that my refund be direct deposited as designated in the electronic portion of my 2022 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. The refund will be direct deposited to the bank account(s) shown on page 1 of the Form AR1000F/AR1000NR.
- 6b. I do not want direct deposit of my refund or I am not receiving a refund.
- 6c. I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).
- 6d. I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2022 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here

| | | | |
|---------------------|------|--------------------|------|
| | | | |
| Primary's Signature | Date | Spouse's Signature | Date |

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

| | | | | |
|-----------------------|--------------------------------|---|---|------------------|
| ERO'S Use Only | 03/27/2023 | Check if paid preparer <input type="checkbox"/> | Check if self-employed <input type="checkbox"/> | |
| | ERO'S Signature | Date | | Your SSN or PTIN |
| | GLOBAL TAXES LLC 245 ROONEY CT | | E BRUNSWICK NJ 08816 88-2145487 | |
| | Firm's name and address | | FEIN | |

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

| | | | |
|---------------------------------|---|---|---------------------------------|
| Paid Preparer's Use Only | 03/27/2023 | Check if self-employed <input type="checkbox"/> | P02082703 |
| | Preparer's Signature | Date | Preparer's SSN or PTIN |
| | SYAM PRIYA RAM SAGAR GUPTA TALLAM 245 ROONEY CT | | E BRUNSWICK NJ 08816 84-3171965 |
| | Firm's name and address | | FEIN |