## Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

## IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID)	·
Taxpayer's name	Social security number
CHANDRA THOTA	722-35-6239
Spouse's name	Spouse's social security number
CHANDANA KURAKULA	939-90-6616
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	
2 Total tax	
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099	
4 Amount you want refunded to you	
5 Amount you owe	5
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)	
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmit to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejet for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indipayment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requipusiness days prior to the payment (settlement) date. I also authorize the financial institutions involved in the taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) I ar Electronic Funds Withdrawal Consent.	itter, or electronic return originator (ERO) ection of the transmission, (b) the reason S. Treasury and its designated Financia cated in the tax preparation software for to debit the entry to this account. This the authorization. To revoke (cancel) a uests must be received no later than 2 processing of the electronic payment of ayment. I further acknowledge that the
Taxpayer's PIN: check one box only	
▼ I authorize GLOBAL TAXES LLC to enter or generate r	my PIN 5 6 2 3 9 as my
ERO firm name	Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.	don't enter an zeros
I will enter my PIN as my signature on the income tax return (original or amended) I am no if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN method below.	
Your signature ▶ Date ▶	
Spouse's PIN: check one box only	
▼ I authorize GLOBAL TAXES LLC to enter or generate r	
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Enter five digits, but don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I am no if you are entering your own PIN and your return is filed using the Practitioner PIN method	ow authorizing. Check this box only
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 ta authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subm requirements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of In	itting this return in accordance with the
ERO's signature ▶ Date ▶	
ERO Must Retain This Form — See Instructions	

Don't Submit This Form to the IRS Unless Requested To Do So

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

OMB No. 1545-0074

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

	s 🗌 S	Single X Married filing jointly	Marrie	ed filing separatel	y (MFS)	Head of	house	hold (HOI	H) [	_	fying surv	iving
Check only one box.	If vo	u checked the MFS box, enter the r	name of v	vour spouse If vo	ıı check	red the HOH or	r OSS	hox ente	r the	•	se (QSS) name if th	e gualifying
ONE BOX.	-	son is a child but not your depender	-	your spouse. If yo	u cricci		QOO	DOX, CITE	or tine	ornia 3	name ii tii	c qualifying
Your first name			Last na	me					Y	our soc	ial security	y number
CHANDRA			THOT								5-6239	
	spouse's	s first name and middle initial	Last na									urity number
CHANDAN				KULA						•	0-6616	•
		er and street). If you have a P.O. box, se						Apt. no.				n Campaign
15441 NI	•							705	- 1		ere if you,	
		ce. If you have a foreign address, also c	omplete s	paces below.	Sta	ate	ZIP c		s	pouse i	f filing joint	tly, want \$3
BELLEVUI				,	W		980			_	this fund. ( w will not	Checking a
Foreign countr			F	Foreign province/sta				n postal co			or refund.	change
. o.o.g oou	<i>y</i>			. o. o.g.: p. ooo, o	,	,	. 0.0.5	, poota. ot	,		You	Spouse
Digital	Δt ar	ny time during 2022, did you: (a) red	coive (ac	a reward award	or nav	ment for prope	rty or	earvicee)	. or (b	المء (		
Assets		ange, gift, or otherwise dispose of									X Yes	□No
Standard		eone can claim: You as a de				a dependent	40001)	. (000	01.00			
Deduction		Spouse itemizes on a separate retu		•								
		·		_							_	
Age/Blindnes	s You:	Were born before January 2,	1958 _	_ Are blind	Spouse	: Was bor		ore Janua	•		Is bli	
Dependent	s (see	instructions):		(2) Social secu	urity	(3) Relationsh	nip (4	) Check th	ne box		•	instructions):
If more	(1) F	irst name Last name		number		to you		Child to		lit (	Credit for oth	er dependents
than four dependents,	PAR	RTHAV THOTA		338-13-8	713	Son			×		L	
see instruction	s ——							L			L	
and check _	, —							L			L	
here										$\perp$		
Income	1a	Total amount from Form(s) W-2, k	•	,						1a	12	29,464.
A44	b	Household employee wages not i	•							1b		
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1	`	,						1c		
attach Forms	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)						1d				
W-2G and 1099-R if tax	е	Taxable dependent care benefits		·						1e		
was withheld.	f	Employer-provided adoption ben		· ·						1f		
If you did not	g	Wages from Form 8919, line 6 .								1g		
get a Form W-2, see	h	Other earned income (see instruc	,			1				1h		0.
instructions.	i	Nontaxable combat pay election	(see instr	ructions)		<u>1</u> i					1.0	
	<u>z</u>	Add lines 1a through 1h		i						1z	12	29,464.
Attach Sch. B	2a	Tax-exempt interest	2a			axable interes				2b		
if required.	3a	Qualified dividends	3a			Ordinary divide				3b		
	4a	IRA distributions	4a			axable amoun				4b		
Standard Deduction for—	5a	Pensions and annuities	5a			axable amoun				5b		
Single or	6a	Social security benefits	6a			axable amoun	t			6b		
Married filing separately,	_ c	If you elect to use the lump-sum		,	`	,			. 📙		1	1 050
\$12,950	7	Capital gain or (loss). Attach Scho		·	•				. Ш	7		1,252.
Married filing jointly or	8	Other income from Schedule 1, lin								8		2,160.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7								9	11	6,052.
\$25,900	10	Adjustments to income from Scho	•							10		
Head of household,	11	Subtract line 10 from line 9. This	-	-						11		6,052.
\$19,400	12	Standard deduction or itemized		•	,					12	2	25,900.
If you checked any box under	13	Qualified business income deduc								13	_	
Standard Deduction,	14	Add lines 12 and 13								14		25,900.
see instructions.	15	Subtract line 14 from line 11. If zero or less, enter -0 This is your <b>taxable income</b>								15	9	0,152.

Form 1040 (2022	2)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 4972	3 🗌	1	6	11,073.
Credits	17	Amount from Schedule 2, lin						7	
0.000	18	Add lines 16 and 17					1	8	11,073.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812		1	9	2,000.
	20	Amount from Schedule 3, lin	ne 8				2	20	776.
	21	Add lines 19 and 20					2	21	2,776.
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0			2	2	8,297.
	23	Other taxes, including self-e	employment tax,	from Schedule	e 2, line 21		2	23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>				2	4	8,297.
Payments	25	Federal income tax withheld							
	а	Form(s) W-2				<b>25a</b> 13,	,003.		
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c					2	5d	13,003.
If	26	2022 estimated tax paymen	ts and amount a	pplied from 20	21 return		2	26	
If you have a qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit fro	m Schedule 8812			28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	ndable credits	3	2	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments			3	3	13,003.
Refund	34	If line 33 is more than line 2	4, subtract line 2	4 from line 33.	This is the amour	nt you <b>overpaid</b>	3	4	4,706.
nerana	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	. 🗌 3	5a	4,706.
Direct deposit?	b	Routing number 1 2 1	0 0 0 3	5 8	c Type: 🛛	Checking S	avings		
See instructions.	d	Account number 0 0 1	6 6 2 4	1 5 6 0	7				
	36	Amount of line 34 you want	applied to your	2023 estimate	ed tax	36			
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	
	38	Estimated tax penalty (see i	_			38			
Third Party Designee		you want to allow another	r person to disc	cuss this retu		See	mplete belo	W.	X No
Designee		signee's		Phone			nal identificati		
		ne		no.			er (PIN)		
Sign		der penalties of perjury, I declare ief, they are true, correct, and com							
Here	Yo	ur signature		Date	Your occupation		I		you an Identity , enter it here
Joint return?					SOFTWARE E	NGINEER	(see inst.		
See instructions.	Sp	ouse's signature. If a joint return,	both must sign.	Date	Spouse's occupation	on			your spouse an
Keep a copy for your records.							Identity F (see inst.		tion PIN, enter it her
, ca ccc. ac.			_		HOME MAKER		,	, _	
		one no. (213)265-156		Email address	CHANDRASHEKAR	THOTA@GMAIL.COM		Τ,	Chapte if
Paid		eparer's name	Preparer's signat		GIIDER ESSESSES	1	PTIN		Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM		KAM SAGAR	GUPTA TALLAM	02/08/2023	P0208270		Self-employed
Use Only		m's name GLOBAL TA		NIGIJI 617	T 00016				78)965-9522
			Y CT E BRU	NSWICK N			Firm's El	N	84-3171965
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	est information.		BAA	REV 01/28/23 PRO			Form <b>1040</b> (2022

# SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2022
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

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

CHANDRA THOTA & CHANDANA KURAKULA

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

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

Your social security number 722-35-6239

Par	t 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. Att	ach Schedule E .	5	-12,160.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation	, . ,	7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c	_	
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h	_	
į.	Prizes and awards	8i	_	
j	Activity not engaged in for profit income	8j	_	
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m	-	
	Section 951(a) inclusion (see instructions)	8n	_	
0	Section 951A(a) inclusion (see instructions)	80		
p	Taxable distributions from an ABLE account (see instructions)	8p 8q	_	
q r	Scholarship and fellowship grants not reported on Form W-2	8r	-	
S	Nontaxable amount of Medicaid waiver payments included on Form	OI .		
3	1040, line 1a or 1d	8s (	)	
t	Pension or annuity from a nonqualifed 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	

Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

-12,160.

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

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governing			
	officials. Attach Form 2106	[	12	1
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			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use	[	22	
23	Archer MSA deduction	[	23	
24	Other adjustments:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses			
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans			
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)			
İ	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			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
_	1041)			
Z	Other adjustments. List type and amount:			
25			O.F.	
25 26	Total other adjustments. Add lines 24a through 24z	-	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	Form 1040 of 1040-3n, lifte 10, of Form 1040-1nn, lifte 10a		20	

# SCHEDULE 3 (Form 1040)

Department of the Treasury Internal Revenue Service

## **Additional Credits and Payments**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR CHANDRA THOTA & CHANDANA KURAKULA

Your social security number 722-35-6239

Pai	Nonretundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		. 1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 11. Atta	ach . 2	
3	Education credits from Form 8863, line 19		. 3	776.
4	Retirement savings contributions credit. Attach Form 8880		. 4	
5	Residential energy credits. Attach Form 5695		. 5	
6	Other nonrefundable credits:			
а	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
С	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
е	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
I	Amount on Form 8978, line 14. See instructions	6l		
Z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		. 7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040	-SR, or 1040-N	·	
	line 20		. 8	776.
			(continu	ed on page 2)

Schedule 3 (Form 1040) 2022 Page **2** 

Par	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:			
а	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		
С	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
е	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 line 31		15	

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

### **Capital Gains and Losses**

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

OMB No. 1545-0074

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

Go to www.irs.gov/ScheduleD for instructions and the latest information. Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment Sequence No. 12

Your social security number

722-35-6239 CHANDRA THOTA & CHANDANA KURAKULA Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) Part I See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result (sales price) (or other basis) whole dollars. with column (g) line 2. column (a) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . **1b** Totals for all transactions reported on Form(s) 8949 with . . . . . . . . . . . . . . Box A checked 666. 463. -203. Totals for all transactions reported on Form(s) 8949 with Box B checked 57,183. 58,232. -1,049. . . . . . . . . . . . . . . 3 Totals for all transactions reported on Form(s) 8949 with Box C checked . . . . . . . . . . . . . . . . . . Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . 7 -1,252. Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . 8b Totals for all transactions reported on Form(s) 8949 with Totals for all transactions reported on Form(s) 8949 with 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover 14 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III 15

BAA

Schedule D (Form 1040) 2022 Page 2

### Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -1,252.• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . . . . . . . . . . . . . . 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 1,252.) 21 • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

# 8949

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

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

OMB No. 1545-0074 Attachment

Social security number or taxpayer identification number

722-35-6239

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

CHANDRA THOTA & CHANDANA KURAKULA

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

Sequence No. 12A

Before you check Box A, B, or C belo statement will have the same informa broker and may even tell you which b	tion as Form 1							
Part I Short-Term. Trans- instructions). For low Note: You may aggoreported to the IRS Schedule D, line 1a	ng-term trai regate all s and for whi	nsactions, s hort-term tr ich no adjus	see page 2. ansactions rep stments or cod	oorted on Form les are required	(s) 1099-E d. Enter th	3 showing basi e totals directly	s was y on	
You must check Box A, B, or C becomplete a separate Form 8949, pfor one or more of the boxes, com  (A) Short-term transactions (B) Short-term transactions (C) Short-term transactions	page 1, for ea uplete as mar reported on reported on	ach applicabl ny forms with Form(s) 1099 Form(s) 1099	le box. If you have the same box of the same box of the same box of the same box. If you have the box of the box of the same box of the box. If you have box of the box. If you have the box of the bo	ve more short-te checked as you r sis was reported	rm transacheed. to the IRS ed to the IF	tions than will fit (see <b>Note</b> above RS	on this page	
(a) Description of property	(b) Date acquired	<b>(c)</b> Date sold or	Proceeds See	Proceeds Se	(e) It Cost or other basis See the <b>Note</b> below			(h) Gain or (loss) Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).	
FIDELITY BROKERAGE SERVICES LLC	05/21/22	12/31/22	463.	666.			-203.	
2 Totals. Add the amounts in columns	s (d), (e), (g), and	d (h) (subtract						

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

463.

-203.

negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) .

666.

REV 01/28/23 PRO

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

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

Social security number or taxpayer identification number

Attachment

OMB No. 1545-0074

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

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

Sequence No. 12A

CHANDRA THOTA & CHANDAI	NA KURAKU	ILA		722-35	-6239		
Before you check Box A, B, or C belo statement will have the same informa broker and may even tell you which b	tion as Form						
Part I Short-Term. Trans instructions). For lo				eld 1 year or le	ss are ger	nerally short-te	rm (see
Note: You may agg reported to the IRS Schedule D, line 1a	regate all s and for wh	hort-term tr ich no adjus	ansactions rep stments or cod	les are required	d. Enter the	e totals directly	y on
You must check Box A, B, or C I complete a separate Form 8949, p for one or more of the boxes, com	below. Chec page 1, for ea aplete as mar	k only one k ach applicab ny forms with	pox. If more than le box. If you ha	n one box applies ve more short-te checked as you r	s for your sl rm transact need.	hort-term transa tions than will fit	actions, on this page
<ul><li>☐ (A) Short-term transactions</li><li>☒ (B) Short-term transactions</li><li>☐ (C) Short-term transactions</li></ul>	reported on	Form(s) 1099	9-B showing bas	-			e)
(a) Description of property	(b) Date acquired	(c) Date sold or		If you enter an enter a co	f any, to gain or loss amount in column (g), ode in column (f). arate instructions.	(h) Gain or (loss) Subtract column (e)	
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	yr.) (see instructions) in the separate (f) Code(s		(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g).
APEX CRYPTO	07/11/22	12/31/22	12.	10.			2.
Robinhood Crypto LLC	07/15/22	12/31/22	57,171.	58,222.			-1,051.
2 Totals. Add the amounts in columns	s (d), (e), (g), and	d (h) (subtract					

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

57,183.

-1,049.

negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B

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

58,232.

REV 01/28/23 PRO

### **SCHEDULE E** (Form 1040)

### **Supplemental Income and Loss**

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

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

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 13

OMB No. 1545-0074

,	s) snown on return							iai security	
	NDRA THOTA & CHANDANA KURAKULA						722-3	5-6239	9
Par	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper	d Ro	yalties	. <b>C</b> Soo	inotrus	tions If you	aro on indi	ividual ra	nort form
	rental income or loss from <b>Form 4835</b> on page 2, line 40.	ty, use	Scheaule	e C. See	Instruc	tions. It you a	are an indi	ividuai, re	port farm
Α	Did you make any payments in 2022 that would require you	to file	Form(s) 1	1099? S	See ins	tructions.		. <b>Y</b>	es 🗵 No
	If "Yes," did you or will you file required Form(s) 1099? .								
1a	Physical address of each property (street, city, state, ZIF								
			<u> </u>	וא זיייי	T 7 N N T 7	TNI EO	2072		
A B	FLAT G2, PLOT 74, SWATHI ENC KUKATPALLY,	нұры	LRABAD	IELA	NGAINA	A IN 50	JU / Z		
C									
1b	Type of Property 2 For each rental real estate prope	rtv liet	tod		Foi	r Rental	Doroo	nal Use	
ID	Type of Property (from list below) 2 For each rental real estate properabove, report the number of fair rental real estate properabove.					Days		ays	QJV
Α	gersonal use days. Check the Qu			Α		365		0	
В	if you meet the requirements to f			В		303			+
C	qualified joint venture. See instru	ctions	3.	C					
Туре	of Property:								
	Single Family Residence 3 Vacation/Short-Term Ren	tal	5 Lanc	d	7	Self-Rental			
	Multi-Family Residence 4 Commercial		6 Roya	alties	8	Other (desc	ribe)		
	•					Propert			
ncor	201			Α		Propert B	162:		С
3	Rents received	3			40.				
4	Royalties received	4			10.				
	nses:	<del>                                     </del>							
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		1,4	60.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		1,3	20.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14		3,1	70.				
15	Supplies	15		3,3	00.				
16	Taxes	16							
17	Utilities	17		3,5	50.				
18	Depreciation expense or depletion	18							
19	Other (list) Total expenses. Add lines 5 through 19	19							
20		20		12,8	00.				
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 <b>Form 6198</b>	04		-12,1	60				
22	Deductible rental real estate loss after limitation, if any,	21			00.				
22	on <b>Form 8582</b> (see instructions)	22	(	12,16	:0 )		١	(	
23a	Total of all amounts reported on line 3 for all rental prope		(	12,10	23a		640.		
b	Total of all amounts reported on line 4 for all royalty prope				23b		•		
C	Total of all amounts reported on line 12 for all properties				23c				
d	Total of all amounts reported on line 18 for all properties				23d				
е	Total of all amounts reported on line 20 for all properties				23e	12	2,800.		
24	Income. Add positive amounts shown on line 21. Do no				•		. 24		
25	Losses. Add royalty losses from line 21 and rental real estat		-				re <b>25</b>	(	12,160.
26	Total rental real estate and royalty income or (loss).	Comb	ine lines	24 and	25. Er	nter the resu	ult		
	here. If Parts II, III, IV, and line 40 on page 2 do not								

26

-12,160.

### SCHEDULE 8812 (Form 1040)

# Credits for Qualifying Children and Other Dependents

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

2022

OMB No. 1545-0074

Attachment Sequence No. 47

Department of the Treasury Internal Revenue Service

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

Name(s) shown on return Your social security number 722-35-6239 CHANDRA THOTA & CHANDANA KURAKULA Child Tax Credit and Credit for Other Dependents Part I 1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . 1 116,052. Enter income from Puerto Rico that you excluded . . . . . . 2a Enter the amounts from lines 45 and 50 of your Form 2555 . . . b 2b 0 c Enter the amount from line 15 of your Form 4563 . . . . Add lines 2a through 2c . . . . . . . . . . . . . . . . 2d3 3 116,052. 4 Number of qualifying children under age 17 with the required social security number 5 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 . . . . . . . . . . . . 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 7 8 Add lines 5 and 7 . . . . . . . . 8 2,000. Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 9 400,000. Subtract line 9 from line 3. 10 • 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 11 0. Is the amount on line 8 more than the amount on line 11? . . . 12 2,000. 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. **X** Yes. Subtract line 11 from line 8. Enter the result. 13 Enter the amount from the Credit Limit Worksheet A 13 10,297. Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. 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.

BAA

Schedule 8812 (Form 1040) 2022

Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: If you file Form 2555, you cannot claim the additional child tax credit.		
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line	27 .	
16a	Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A		
	and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: x \$1,500.		
	Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the <b>smaller</b> of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result $\dots \dots \dots \dots \dots \dots \dots \dots \dots$	20	
	<b>Next.</b> On line 16b, is the amount \$4,500 or more?		
	No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the		
	smaller of line 17 or line 20 on line 27.		
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27.		
	Otherwise, go to line 21.		
Part	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	s of F	uerto 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		
22	1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . 22	-	
23	Add lines 21 and 22	-	
24	1040 and		
	1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.		
25		25	
25 26	Subtract line 24 from line 23. If zero or less, enter -0	25	
20	Next, enter the smaller of line 25 or line 25 or line 27.	40	
Part	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	
41	This is your additional child tax cicuit. Effect this amount on Polin 1040, 1040-58, or 1040-58, fille 20	41	

## Form **8863**

# Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. 50

Name(s) shown on return

Your social security number

CHANDRA THOTA & CHANDANA KURAKULA 722-35-6239



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part	Refundable American Opportunity Credit					
1	After completing Part III for each student, enter the total of all amounts from all P	arts II	II, line	30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	2				
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3				
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit	4				
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	5				
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6					
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (round at least three places)			}	6	
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of th conditions described in the instructions, you <b>can't</b> take the refundable America skip line 8, enter the amount from line 7 on line 9, and check this box	an op	portu	nity credit;	7	
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter on Form 1040 or 1040-SR, line 29. Then go to line 9 below.				8	
Part						
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) .			ctions) .	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19				10	3,880.
11 12	Enter the smaller of line 10 or \$10,000				11 12	3,880. 776.
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	13		180,000.		
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14		116,052.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15		63,948.		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16		20,000.		
17	If line 15 is:			,		
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				47	1 000
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (roun least three places)			]	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)				18	776.
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit instructions) here and on Schedule 3 (Form 1040), line 3			`	19	776.

BAA

· · ·	
Name(s) shown on return	Your social security number
CHANDRA THOTA & CHANDANA KURAKULA	722-35-6239



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.					
20	Student name (as shown on page 1 of your tax return) CHANDRA	21 Student social security number (as shown on page 1 of your tax return)			
	THOTA	722-35-6239			
22	Educational institution information (see instructions)				
	Name of first educational institution	b. Name of second educational institution	on (if any)		
	UNIVERSITY OF THE CUMBERLANDS	Di Namo di decoma dadaalona molitati	on (ii diriy)		
		(4) Address Number and street (or D.C.	) have City tayın ar		
(	<ol> <li>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</li> </ol>	(1) Address. Number and street (or P.C post office, state, and ZIP code. If a instructions.			
	6198 COLLEGE STATION DRIVE				
	WILLIAMSBURG KY 40769				
(	2) Did the student receive Form 1098-T from this institution for 2022?   ✓ Yes ☐ No	(2) Did the student receive Form 1098- from this institution for 2022?	Yes No		
(	3) Did the student receive Form 1098-T from this institution for 2021 with box ☐ Yes ☒ No 7 checked?	(3) Did the student receive Form 1098- from this institution for 2021 with be 7 checked?			
(	4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.	(4) Enter the institution's employer ider if you're claiming the American opposite checked "Yes" in (2) or (3). You can 1098-T or from the institution.	ortunity credit or if you		
	61-0470593				
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?	Yes — <b>Stop!</b> Go to line 31 for this student. X No -	- Go to line 24.		
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.		– <b>Stop!</b> Go to line 31 nis student.		
25	Did the student complete the first 4 years of postsecondary education before 2022? See instructions.	Yes — <b>Stop!</b> Go to line 31 for this student. No -	- Go to line 26.		
26	Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance?		- Complete lines 27 ugh 30 for this student.		
You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.					
	American Opportunity Credit				
27	Adjusted qualified education expenses (see instructions). Dor	't enter more than \$4,000	27		
28	Subtract \$2,000 from line 27. If zero or less, enter -0	· · · · · · · · · · · · · · · · · · ·	28		
29			29		
	If line 28 is zero, enter the amount from line 27. Otherwise,	<u> </u>			
30			00		
	enter the result. Skip line 31. Include the total of all amounts f	rom all Parts III, line 30, on Part I, line 1.	30		
	Lifetime Learning Credit				
31	Adjusted qualified education expenses (see instructions). Incl III, line 31, on Part II, line 10		31 3,880.		

(Rev. November 2022)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

Paid Preparer's Due Diligence Checklist

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

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

OMB No. 1545-0074 For tax year 20 Attachment

Sequence No. 70

Taxpayer identification number

CHANDRA THOTA & CHANDANA KURAKULA 722-		722-35-623	9		
Preparer's name Preparer tax identif			ation numb	oer	
SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703					
Part	·				
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).					
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.)			No	N/A
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?				
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you rethe following.	must do both of	X		
	• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	's responses to			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) are status and to figure the amount(s) of any credit(s)		X		
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsist answer questions 4a and 4b. If " <b>No</b> ," go to question 5.)	stent? (If "Yes,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent in				
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention require keep a copy of your documentation referenced in question 4b, a copy of this Form 886 applicable worksheet(s), a record of how, when, and from whom the information used t 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing sta	ment, you must 7, a copy of any o prepare Form provided by the			
	the amount(s) of the credit(s)	_	×		
	List those documents provided by the taxpayer, if any, that you relied on:				
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?		X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous	s year?	X		
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)				
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare				
	correct Schedule C (Form 1040)?				

Form 88	867 (Rev. 11-2022)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a		Yes	No	N/A
	claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC			
	and does not have a qualifying child, go to question 10.)			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of			
Ū	more than one person (tiebreaker rules)?			
Part		claim C	TC, A	CTC,
	or ODC, go to Part IV.)			
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is	Yes	No	N/A
	a citizen, national, or resident of the United States?			
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's			
	custodial parent has released a claim to exemption for the child?	×	П	П
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?	×	L	
Part	The state of the s			
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qu tuition and related expenses for the claimed AOTC?	alified	Yes	No
Part		s an to	⊢	VI )
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax		Yes	No
	and provided more than half of the cost of keeping up a home for the year for a qualifying person?			
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HO	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit( status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ref or HOH	turn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed;</li> </ul>	list for a	ıny app	licable
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 88 Document Retention.	67 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>	r's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the applica obtained.</li></ol>	ble wor	ksheet(	(s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	payer's ınt(s) of	respon the cre	ises, to edit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for each related to a claim of an applicable credit or HOH filing status (see instructions for more information	h failur ).	e to co	omply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct	t, and	Yes	No
-	complete?		×	