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	y number
DHIRAJ K HALDER	605-93-	-9741
Spouse's name	Spouse's soci	ial security number
AMRITA HALDER CHAKRABORTY	975-99-	-5481
Part I Tax Return Information — Tax Year Ending December 31, 2023	(Enter year you a	re 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 1
1 Adjusted gross income		1 116,266.
2 Total tax		2 9,665.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3 13,164.
4 Amount you want refunded to you		4 3,499.
5 Amount you owe		5
Part II Taxpayer Declaration and Signature Authorization (Be sure you ge Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or a		· · · · · · · · · · · · · · · · · · ·
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Pa return (original or amended) I am now authorizing. I consent to allow my intermediate service provider to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reaso for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authori Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution acc payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancella business days prior to the payment (settlement) date. I also authorize the financial institutions involve taxes to receive confidential information necessary to answer inquiries and resolve issues related personal identification number (PIN) below is my signature for the income tax return (original or amer Electronic Funds Withdrawal Consent.	r, transmitter, or electron for rejection of the traze the U.S. Treasury are ount indicated in the tainstitution to debit the terminate the authorization requests must be ad in the processing of to the payment. I furtile	onic return originator (ERO) ansmission, (b) the reason of its designated Financial ax preparation software for entry to this account. This ation. To revoke (cancel) at received no later than 2 the electronic payment of her acknowledge that the
Taxpayer's PIN: check one box only		
<u></u>	enerate my PIN	
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Ent	er five digits, but n't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner PI below.		
Your signature ▶	ate ▶	
On sounds BINL shoots one has such		
Spouse's PIN: check one box only	. 500	5 4 0 1
▼ I authorize GLOBAL TAXES LLC to enter or get ■ ERO firm name	enerate my PIN 9	5 4 8 1 as my
signature on the income tax return (original or amended) I am now authorizing.		n't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner PI below.		
Spouse's signature ▶ Do	ate ▶	
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.		6 0 8 2 7 1 er all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual ir authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I a requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the provided in	nm submitting this retu	irn in accordance with the
ERO's signature ▶ Da	ate ▶	
ERO Must Retain This Form — See Instructi	ions	

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

E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



1040		eartment of the Treasury-Internal Revenue Servi		urn	202	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	ple in this spa	ice.
For the year Jan	n. 1–De	c. 31, 2023, or other tax year beginning			, 2023, end	ding			, 20		See sep	oarate i	nstructions	s.
Your first name	e and m	niddle initial	Last na	me							Your so	cial sec	urity numbe	 er
DHIRAJ 1	K		HALD	ER							605	93	9741	
		s first name and middle initial	Last na								Spouse's	s social	security nu	mber
AMRITA			HALD	ER CH	AKRABOF	RTY					975	99	5481	
	(numb	er and street). If you have a P.O. box, see						A	Apt. no.				ction Camp	oaign
1125 SE	OLS	ON DRIVE						3	808		Check h	ere if y	ou, or your	_
		ice. If you have a foreign address, also co	mplete s	paces belo	ow.	Sta	ite	ZIP c	ode		•	.	jointly, wan	
WAUKEE						IA	A	502	63	- 1	•		nd. Checkin not change	_
Foreign countr	y name		F	oreign pro	ovince/state/	count	ty	Foreig	ın postal c	- 1	your tax		nd	
Filing Status	e [Single					Head of h	ouseh	old (HOF	-I)			<u> </u>	
_	s	¬	ne had i	ncome)				oucon	0.0 (1.101	.,				
Check only one box.	Ē	Married filing separately (MFS)		,			☐ Qualifying	surviv	ina spoi	ıse (C	OSS)			
OHE BOX.	If ·	you checked the MFS box, enter the	e name o	of vour sc	ouse. If vo	u che	, ,		• .	•	,	ld's na	me if the	
		ualifying person is a child but not you			•									
Digital	At a	ny time during 2023, did you: (a) rec	eive (as	a reward										
Assets		nange, or otherwise dispose of a dig											es 🗵 No)
Standard	Son	neone can claim: 🗌 You as a de	pendent	t 🔲 '	Your spous	e as	a dependent							
Deduction		Spouse itemizes on a separate retur	n or you	were a	dual-status	alien	l							
Age/Blindnes	s You	: Were born before January 2, 1	959	Are bli	nd Sp e	ouse	: Was bo	rn befo	ore Janua	arv 2.	1959		blind	
Dependent			_	Ī	ocial security		(3) Relationsh	14					see instructi	ons):
-		First name Last name		1	number	,	to you	"P	Child t		1		r other depen	
If more than four	ANZ	ANYA HALDER		975-	-99-549	0	Daughter						X	
dependents,									[
see instruction and check	is —								[
here \Box														
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see	e instruct	tions) .						1a		125,24	6.
Attach Form(s)	b	Household employee wages not re	eported	on Form	(s) W-2 .						1b			
W-2 here. Also	С	Tip income not reported on line 1a	a (see ins	structions	s)						1c			
attach Forms	d	Medicaid waiver payments not rep	orted or	n Form(s)) W-2 (see i	nstru	uctions)				1d			
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	from For	m 2441,	line 26						1e			
was withheld.	f	Employer-provided adoption bene	efits from	Form 88	839, line 29						1f			
If you did not	g	Wages from Form 8919, line 6 .									1g			
get a Form W-2, see	h	Other earned income (see instruct	,								1h	\perp		0.
instructions.	i	Nontaxable combat pay election (s	see instr	ructions)			<u>1</u> i	\perp						
		Add lines 1a through 1h									1z		125,24	6.
Attach Sch. B	2 a	Tax-exempt interest	2a		105		axable interes				2b			
if required.	3a	Qualified dividends	3a		185.	b C	ordinary divide	nds .			3b		18	5.
Standard	4a		4a				axable amoun				4b			
Deduction for—	5a	-	5a				axable amoun				5b			
Single or Married filing	6a	,	6a				axable amoun	t		٠ ـ	6b			
separately,	С	If you elect to use the lump-sum e		,		`	,							
\$13,850 Married filing	7	Capital gain or (loss). Attach Scher								. L	7	-		_
jointly or Qualifying	8	Additional income from Schedule									8	-	-9,16	
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7		•							9	-	116,26	ь.
\$27,700 • Head of	10	Adjustments to income from Sche									10		116 07	
household, \$20,800	11	Subtract line 10 from line 9. This is	•	-							11		116,26	
If you checked	12	Standard deduction or itemized									12		27,70	υ.
any box under Standard	13	Qualified business income deduct									13		00.00	
Deduction, see instructions.	14	Add lines 12 and 13									14		27,70	
	/ 1h	SUBTROOT UPO 1/1 trom line 11 lf zor	ra ar lece	CONTOR	I I DIC IC V	OUR	TOVODIO IDOOM	••			1 45		××	-

Form 1040 (2023	3)								Page Z
Tax and	16	Tax (see instructions). Check	if any from Form	ı(s): 1 881	4 2 🗌 4972	з 🗌		16	10,165.
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	10,165.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	500.
	20	Amount from Schedule 3, lir	ne 8					20	
	21	Add lines 19 and 20						21	500.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	9,665.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is	your total tax					24	9,665.
Payments	25	Federal income tax withheld	from:						
_	а	Form(s) W-2				25a 13	3,164		
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	13,164.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	022 return			26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)				27			
allacii Scii. Elc.	28	Additional child tax credit from	m Schedule 8812	2		28			
	29	American opportunity credit	from Form 8863	3, line 8 . .		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lir	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	ndable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				33	13,164.
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amoun	nt you overpaid		34	3,499.
	35a	Amount of line 34 you want			is attached, chec	k here	. 🗆	35a	3,499.
Direct deposit?	b	Routing number 1 2 3			c Type:	Checking	Savings	;	
See instructions.	d	Account number 6 5 5	1 5 3 5	9 8					
	36	Amount of line 34 you want	applied to your	2024 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 in	nstructions) .			38			
Third Party	Do	you want to allow another				See		_	
Designee	ins	structions				. 🗌 Yes. C	omplete	below.	⋉ No
		esignee's		Phone				itification	
		me		no.	. ,		ber (PIN)		
Sign		ider penalties of perjury, I declare the lief, they are true, correct, and com							, ,
Here		our signature	,	Date	Your occupation				nt you an Identity
	10	our signature		Date	Tour occupation				PIN, enter it here
Joint return?					SOFTWARE E	NGINEER		e inst.)	
See instructions.		ouse's signature. If a joint return, I	both must sign.	Date	Spouse's occupation	on			nt your spouse an
Keep a copy for your records.					HOME MAKER	1		entity Prot e inst.)	ection PIN, enter it here
	Ph	one no. (208)570-505	6	Email address	DHIRAJ.HALDER	R.SAP@GMAIL.C	OM		
Doid	Pre	eparer's name	Preparer's signat	ture		Date	PTIN		Check if:
Paid	SYAI	M PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/14/2024	P020	82703	Self-employed
Preparer	Fir	Firm's name GLOBAL TAXES LLC Pr					one no. ((678)965-9522	
Use Only	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816					Fire	m's EIN	84-3171965	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

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

DHIRAJ K HALDER & AMRITA HALDER CHAKRABORTY

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

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

	Sequence No. 01
Your soc	ial security number
605-93	-9741

Par	t 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. Atta	ach Schedule E .	5	-9,165.
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		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
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 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	
10	Combine lines 1 through 7 and 9. This is your additional income. Enter			
	1040. 1040-SR. or 1040-NR. line 8		10	-9,165.

Schedule 1 (Form 1040) 2023 Page **2**

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-				
	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				
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	,	24a		_	
b	Deductible expenses related to income reported on line 8l from the				
		24b		_	
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	· · · · · · · · · · · · · · · · · · ·	24c		_	
d		24d		_	
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g		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 Form 1040, 1040-SR, or 1040-NR, line 10	e. Enter	here and on	26	
	·				

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.

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0074

- (-)	, snown on return		_							ilullibei
		AMRITA HALDER CHAKRABORTY						605-9	3-9741	
Part		Loss From Rental Real Estate an			•					
	note: If you all rental income	re in the business of renting personal proper or loss from Form 4835 on page 2, line 40.	ty, use	Schedule	C. See	ınstru	ctions. If you a	ire an indiv	/idual, rep	ort farm
Α [ayments in 2023 that would require you	to file	Form(s) 1	0992.5	See ins	structions		☐ Ye	s X No
		will you file required Form(s) 1099? .								
1a		of each property (street, city, state, ZIF		•						
Α	RAJARHAT CHO	DWMATHA NORTH 24 PARGANAS	WEST	r benga	L IN	700	136			
В										
С										
1b	Type of Property	2 For each rental real estate prope				Fa	ir Rental	Person		QJV
	(from list below)	above, report the number of fair personal use days. Check the Q					Days	Da	-	
Α	3	if you meet the requirements to f			Α		365		0	
В		qualified joint venture. See instru			В					<u>U</u>
С		' '			С					
	of Property:					_				
	Single Family Resid		tal	5 Land		-	Self-Rental			
2	Multi-Family Reside	ence 4 Commercial		6 Roya	lities	8	Other (descr	ribe)		
							Properti	es:		
ncom	ne:				Α		В			С
3	Rents received .		3							
4	Royalties received	1	4							
Exper										
5	Advertising		5							
6	Auto and travel (se	ee instructions)	6							
7	Cleaning and main	ntenance	7		1,1	26.				
8	Commissions .		8							
9	Insurance		9							
10	Legal and other p	rofessional fees	10							
11	Management fees		11		9	05.				
12	Mortgage interest	paid to banks, etc. (see instructions)	12							
13	Other interest .		13							
14			14			96.				
15			15		1,0	27.				
16			16							
17			17		-	47.				
18		ense or depletion	18		3,5	64.				
19	Other (list)		19							
20	·	dd lines 5 through 19	20		9,1	65.				
21		om line 3 (rents) and/or 4 (royalties). If								
		ee instructions to find out if you must			0 1	۱				
	file Form 6198 .		21		-9,1	05.				
22		real estate loss after limitation, if any,		,	0 10	\	/		,	,
00-	•	e instructions)	22	(9,16	5.)	()	(
23a		ts reported on line 3 for all rental prope				23a				
b		ts reported on line 4 for all royalty prop				23b				
c		ts reported on line 12 for all properties				23c	າ	,564.		
d		ts reported on line 18 for all properties				23d 23e		,165.		
e 24		ts reported on line 20 for all properties				∠ 3e	9	. 24		
24 25		itive amounts shown on line 21. Do not ry losses from line 21 and rental real estate		-		 ntorto	tal locace har		(9,165.
	•	-							(⊅,⊥05.
26		estate and royalty income or (loss). (I, and IV, and line 40 on page 2 do no								
		1040), line 5. Otherwise, include this ar						. 26		-9,165.

SCHEDULE 8812 (Form 1040)

Credits for Qualifying Children and Other Dependents

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

OMB No. 1545-0074

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

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

Attachment Sequence No. **47**

Your social security number

HTR.	AJ K HALDER & AMRITA HALDER CHAKRABORTY	605-9	3-9741
Pai	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	116,266
2a	Enter income from Puerto Rico that you excluded		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 20	d 0
3	Add lines 1 and 2d	. 3	116,266
4	Number of qualifying children under age 17 with the required social security number 4	0	
5	Multiply line 4 by \$2,000	. 5	5
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	1	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. residence of the control of the co	ent	
	alien. Also, do not include anyone you included on line 4.		
7	Multiply line 6 by \$500	. 7	7 500
8	Add lines 5 and 7	. 8	3 500
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 0
11	Multiply line 10 by 5% (0.05)	. 1	1 0
12	Is the amount on line 8 more than the amount on line 11?	. 1	2 500
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit	dit.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
	Yes. Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from Credit Limit Worksheet A	. 1	= - 7 = 0 0
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	. 1	4 500
	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 addition	al child	l tax credit
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR	R throug	gh line 27
	(also complete Schedule 3, line 11) before completing Part II-A.		
or Pa	aperwork Reduction Act Notice, see your tax return instructions. BAA REV 02/05/24 PRO	Schedu	ıle 8812 (Form 1040) 20

Schedule 8812 (Form 1040) 2023

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 \$1,600.		
	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)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,800 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, or		
	if you are a bona fide resident of Puerto Rico, see instructions		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form		
22	1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . 22	-	
23	Add lines 21 and 22	-	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27,		
	and Schedule 3 (Form 1040), line 11.		
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the larger of line 20 or line 25	26	
-0	Next, enter the smaller of line 17 or line 26 on line 27.	20	
Part	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	
	, , , , , , , , , , , , , , , , , , , ,		

Form **8889**

Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 52

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

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

DHIRAJ K HALDER

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 605-93-9741

Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, it	f requ	ired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023.		
	See instructions	∐ Se	lf-only 🗵 Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3	7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	0
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	0. 7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family	3	7,730.
O	coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage		,,,,,,,,
•	under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	
8	Add lines 6 and 7	8	7,750.
9	Employer contributions made to your HSAs for 2023		,
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	1,500.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	6,250.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate l	HSAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were		
	withdrawn by the due date of your return. See instructions	14b	
C	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part			
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form		
	1040) Part II line 17d	21	

(Rev. November 2023)

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 23 Attachment

Sequence No. 70

Taxpayer identification number

DHI	RAJ K HALDER & AMRITA HALDER CHAKRABORTY	605-93-974	1		
repare	r's name	Preparer tax identifica	ation numb	per	
SYAI	M PRIYA RAM SAGAR GUPTA TALLAM	P02082703			
Part	Due Diligence Requirements				
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return benefit(s) claimed (check all that apply).		the rela		arts I-V HOH
1	Did you complete the return based on information for the applicable tax year provided to	by the taxpayer	Yes	No	N/A
	or reasonably obtained by you?		×		
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	×		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you nathe following.	nust do both of			
	 Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. 	•			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) an 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 inconsis answer questions 4a and 4b. If "No," go to question 5.)	tent? (If "Yes,"		X	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent inf	formation? .			
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the questions the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention requirer keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) processes that you relied on to determine eligibility for the credit(s) and/or HOH filing states.	7, a copy of any or 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?	eturn if his/her	X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous		X	\dashv	
-	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	,	كت		
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a	a complete and	_	_	_
	correct Schedule C (Form 1040)?				

orm 8	867 (Rev. 11-2023)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
b	has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part		claim C	CTC, A	CTC,
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	×		
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?	×		
Part	statement to the return?		 Part \	/)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quatuition and related expenses for the claimed AOTC?	alified	Yes	No
Part			Part	VI.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?		Yes	No
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	d filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responsing 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 ret or HOH	urn or filing
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkl credit(s) claimed and HOH filing status, if claimed;	ist for a	ny app	licable
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 88 Document Retention.	67 instru	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	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).	"s eligib	ility for	the
	A record of how, when, and from whom the information used to prepare this form and the application obtained.	ble work	ksheet(s) was
	5. A record of any additional information you relied upon, including questions you asked and the taxle determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount	payer's ınt(s) of	respon the cre	ses, to dit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for eac related to a claim of an applicable credit or HOH filing status (see instructions for more information	h failur).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	· .	Yes	No

REV 02/05/24 PRO

Department of the Treasury

Internal Revenue Service

Passive Activity Loss Limitations

See separate instructions.

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008 Attachment Sequence No. 858

Name(s) shown on return Identifying number DHIRAJ K HALDER & AMRITA HALDER CHAKRABORTY 605-93-9741 Part I 2023 Passive Activity Loss Caution: Complete Parts IV and V before completing Part I. Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.) 1a Activities with net income (enter the amount from Part IV, column (a)) . . . **b** Activities with net loss (enter the amount from Part IV, column (b)) 1b 9,165. c Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . **d** Combine lines 1a, 1b, and 1c 1d -9,165. **All Other Passive Activities** 2a Activities with net income (enter the amount from Part V, column (a)) . . . **b** Activities with net loss (enter the amount from Part V, column (b)) 2b **c** Prior years' unallowed losses (enter the amount from Part V, column (c)) . 2c (2d Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules 3 -9,165. If line 3 is a loss and: • Line 1d is a loss, go to Part II. • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10. Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10. Special Allowance for Rental Real Estate Activities With Active Participation Part II Note: Enter all numbers in Part II as positive amounts. See instructions for an example. 4 Enter the **smaller** of the loss on line 1d or the loss on line 3 9,165. 5 Enter \$150,000. If married filing separately, see instructions 150,000. Enter modified adjusted gross income, but not less than zero. See instructions 6 125,431. Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0on line 9. Otherwise, go to line 7. 7 Multiply line 7 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions 8 12,285. 9,165. Part III **Total Losses Allowed** 10 0. 10 Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find 9,165. 11 Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions. Part IV Overall gain or loss Current year Prior years Name of activity (a) Net income (b) Net loss (c) Unallowed (d) Gain (e) Loss (line 1a) (line 1b) loss (line 1c) 0. 9,165. 9,165. RAJARHAT CHOWMATHA

0.

9,165.

Total. Enter on Part I, lines 1a, 1b, and 1c

Form 8582 (2023) Page **2**

Part V	Complete This Part Befor	e P	art I, Lines 2	a, 2b,	and 2c. S	ee instruc	tions.			•	
	Name of activity	Current year				Prior years		Overall gain or loss		ain or loss	
	Name of activity		(a) Net income (line 2a)		Net loss ne 2b)	(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss	
Total Enter o	on Part I, lines 2a, 2b, and 2c										
Part VI	Use This Part if an Amour	nt Is	Shown on F	Part II.	Line 9. S	ee instruc	tions.				
	Name of activity	Form or schedule and line number to be reported on (see instructions)		(a) Loss		(b) Ratio		(c) Special allowance		(d) Subtract column (c) from column (a).	
דא דא דא דא די	HAT CHOWMATHA		E Ln 22		9,165.	1.00000000		9,165.		0.	
TADARDAT	AUARHAI CHOWMAIHA		E 111 22		9,105.	1.0000000		9,105.		0.	
Total				9,165.		1.00		9,165.		0.	
Part VII	Allocation of Unallowed L	oss			S.						
	Name of activity		Form or sche and line nun to be reporte (see instruct	nber d on (a) L		Loss		(b) Ratio (d		c) Unallowed loss	
Total							1.00				
Part VIII	Allowed Losses. See instru										
	Name of activity		Form or sche and line nun to be reporte (see instruct	nber d on (a) l		_oss	(b) Unallowed loss		(c) Allowed loss		
Total											