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.

Social coourity number

Submission Identification Number (SID)

Taxpayer's name

l axpayer's name	Social security number		
PRASHANTH ANDOJU	161-51-4974		
Spouse's name	Spouse's social security number		
SUDHA KOLLOJU	982-99-5667		
Part I Tax Return Information – Tax Year Ending December 31, 2023	(Enter year you are authorizing.)		
Enter whole dollars only on lines 1 through 5.			
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.			
1 Adjusted gross income	1 77,340.		
2 Total tax	. 2 3,515.		
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3 6,128.		
4 Amount you want refunded to you	4 2,613.		
5 Amount you owe	5		

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

			ERO firm name	U	En
X	l authorize	GLOBAL TAXES	LLC	to enter or generate my PIN	Ľ

1	4	9	7	4	as my
Ent don	uo,				

5

9

7

as mv

6 6

Enter five digits, but don't enter all zeros

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

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature 🕨

Spouse's PIN: check one box only

X	I authorize	GLOBAL TAXES		 to enter or generate my PIN
			ERO firm name	

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

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature 🕨	Date 🕨	
Practitioner PIN	Method Returns Only—continue below	
Part III Certification and Authentication –	ractitioner 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 0 8 2 7	1

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature >	Date 🕨
	n This Form — See Instructions to the IRS Unless Requested To Do So
Experies and Deduction Astronomics and a state of	

Date 🕨

1040		artment of the Treasury—Internal Revenue Servi S. Individual Income Ta x		urn	202	3	OMB No. 1545	-0074	IRS Use Only	–Do not w	rite or sta	ple in this space.
For the year Jan	For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20								See separate instructions.			
Your first name	and mi		Last na								urity number	
PRASHANI			ANDO									4974
		s first name and middle initial	Last na								· · ·	security number
SUDHA			KOLL	.O.TII						982		5667
	(numbe	er and street). If you have a P.O. box, see						A	Apt. no.		• •	ction Campaign
10105 ASHFORD GABLES DR								Check here if you, or your				
City, town, or post office. If you have a foreign address, also complete spaces					ow.	Sta	te	ZIP c	ode			jointly, want \$3
DUNWOODY GA						303	38	, v		nd. Checking a not change		
Foreign country name Foreign province/state/county						ty	Foreig	n postal code	your tax			
											🗌 Yo	ou 🗌 Spouse
Filing Status	; [Single					Head of he	ouseh	old (HOH)			
Check only	X	Married filing jointly (even if only on	ne had i	ncome)								
one box.		Married filing separately (MFS)					Qualifying	surviv	ing spouse	(QSS)		
	-	ou checked the MFS box, enter the			pouse. If you	ı che	ecked the HOF	l or Q	SS box, ente	er the chi	ld's nar	me if the
	qu	alifying person is a child but not you	ır depen	ndent:								
Digital	At ar	ny time during 2023, did you: (a) rec	eive (as	a reward	l, award, or	payr	nent for prope	rty or	services); or	(b) sell,		
Assets		ange, or otherwise dispose of a dig				-		-			🗌 Ye	es 🛛 No
Standard	Som	eone can claim: 🗌 You as a de	pendent	t 🗌 '	Your spouse	e as	a dependent					
Deduction		Spouse itemizes on a separate retur	n or you	were a o	dual-status a	alien	1					
Age/Blindness	s You:	Were born before January 2, 1	959	Are bli	ind Spo	use	: 🗌 Was bor	n befo	ore January 2	2, 1959	🗌 Is	s blind
Dependents	s (see	instructions):		(2) S	ocial security		(3) Relationsh	ip (4	-			see instructions):
If more	(1) Fi	irst name Last name			number		to you		Child tax c	redit	Credit to	r other dependents
than four dependents,	KAN	IKA SURYA ANDOJU		701	-48-729	8	Daughter		×			<u> </u>
see instructions	s ——											<u> </u>
and check												
here	4		1 /	- :	t:					4		
Income	1a ⊾	Total amount from Form(s) W-2, b	•		,					. 1a . 1b		77,340.
Attach Form(s)	b c	Household employee wages not re Tip income not reported on line 1a	•		. ,		· · · · ·			. 10		
W-2 here. Also attach Forms	d	Medicaid waiver payments not rep	•							. 1d	_	
W-2G and	e	Taxable dependent care benefits f								. 1e		
1099-R if tax was withheld.	f	Employer-provided adoption bene		,						. 1f	_	
If you did not	a	Wages from Form 8919, line 6 .								. 1g	_	
get a Form	9 h	Other earned income (see instruct								. 1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (see instructions)										
	z	Add lines 1a through 1h								. 1z		77,340.
Attach Sch. B	2a	ũ l	2a			bТ	axable interest	t .		. 2b		
if required.	3a	Qualified dividends	3a			b 0	rdinary divider	nds .		. 3b		
	4a	IRA distributions	4a			b T	axable amoun	t		. 4b		
Standard Deduction for—	5a	Pensions and annuities	5a			bТ	axable amoun	t		. 5b		
 Single or 	6a	Social security benefits	6a			bТ	axable amoun	t		. 6b		
Married filing separately,	с	If you elect to use the lump-sum e	lection r	method,	check here ((see	instructions)		[
\$13,850	7	Capital gain or (loss). Attach Sche	dule D if	f required	d. If not requ	ired	, check here		[7		
 Married filing jointly or 	8	Additional income from Schedule	1, line 10	0						. 8		
Qualifying surviving spouse,					. 9		77,340.					
\$27,700	10	Adjustments to income from Sche	dule 1, l	line 26						. 10		
 Head of household, 	11	Subtract line 10 from line 9. This is	s your a	djusted g	gross incon	ne				. 11		77,340.
\$20,800 If you checked r	12	Standard deduction or itemized	deducti	ions (fror	m Schedule	A)				. 12		27,700.
any box under Standard	13	Qualified business income deduct	ion from	Form 89	995 or Form	899	5-A			. 13		
Deduction,	14	Add lines 12 and 13				•				. 14		27,700.
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	s, enter -	0 This is y	our f	taxable incom	e.		. 15		49,640.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023	3)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 🗌 881	4 2 4972	3 🗌		16	5,515.
Credits	17	Amount from Schedule 2, lin	e3				[17	
	18	Add lines 16 and 17					[18	5,515.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812		[19	2,000.
	20	Amount from Schedule 3, lin	e8				[20	
	21	Add lines 19 and 20					🗆	21	2,000.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			🗆	22	3,515.
	23	Other taxes, including self-e					[23	0.
	24	Add lines 22 and 23. This is					🗆	24	3,515.
Payments	25	Federal income tax withheld							
,	а	Form(s) W-2				25a 6	,128.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c	<i>.</i>					25d	6,128.
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20)22 return		[26	· · · · · ·
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit	from Form 8863	8. line 8		29			
	30	Reserved for future use .		,		30			
	31	Amount from Schedule 3, lin				31			
	32	Add lines 27, 28, 29, and 31				undable credits		32	
	33	Add lines 25d, 26, and 32. T		-				33	6,128.
Refund	34	If line 33 is more than line 24						34	2,613.
lioidiid	35a	Amount of line 34 you want	refunded to you	J. If Form 8888	3 is attached, che	ck here		35a	2,613.
Direct deposit?	b	Routing number 0 2 1					Savings		
See instructions.	d	Account number 2 2 5					J.		
	36	Amount of line 34 you want a		2024 estimate	ed tax	36			
Amount	37	Subtract line 33 from line 24				1			
You Owe	01	For details on how to pay, g						37	
	38	Estimated tax penalty (see in				38			
Third Party	Do	you want to allow another	,						
Designee		•	•				omplete bel	ow.	🗙 No
	De	signee's		Phone		Perso	onal identifica	ation	
	nai			no.			ber (PIN)		
Sign		der penalties of perjury, I declare the ief, they are true, correct, and com							
Here		· · · ·	piete. Declaration						, ,
	Yo	ur signature		Date	Your occupation				nt you an Identity IN, enter it here
Joint return?					SOFTWARE I	DEVELOPER	(see ins		N, enter it here
See instructions.	Sp	ouse's signature. If a joint return, i	ooth must sian.	Date	Spouse's occupat		If the IF	lS sen	nt your spouse an
Keep a copy for		Identity	Prote	ection PIN, enter it here					
your records.					HOME MAKEI	R	(see ins	t.)	
	Ph	one no. (551) 580-463	6	Email address	KUMAR.PRASHAN	TH1601@GMAIL.CO	M		
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:
Preparer	SYAM	I PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/28/2024	P020827	03	Self-employed
Use Only	Fir	m's name GLOBAL TAX	XES LLC				Phone	no. (678)965-9522
	Fir	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816		Firm's	EIN	84-3171965
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 02/16/24 PRO			Form 1040 (2023)

REV 02/16/24 PRO

SCHEDULE 8812 (Form 1040)

Department of the Treasury

Internal Revenue Service

Credits for Qualifying Children and Other Dependents

OMB No. 1545-0074

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

2023 Attachment Sequence No. 47

Name(s	s) shown on return	Your :	social s	security number
PRAS	HANTH ANDOJU & SUDHA KOLLOJU	161-	-51-	4974
Pa	rt I Child Tax Credit and Credit for Other Dependents			
1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	77,340.
2a	Enter income from Puerto Rico that you excluded			, , , , , , , , , , , , , , , , , , ,
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.		
c	Enter the amount from line 15 of your Form 4563			
d	Add lines 2a through 2c		2d	0.
3	Add lines 1 and 2d	. [3	77,340.
4	Number of qualifying children under age 17 with the required social security number 4	1		·
5	Multiply line 4 by \$2,000		5	2,000.
6	Number of other dependents, including any qualifying children who are not under age			
	17 or who do not have the required social security number	0		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. residued and the second seco	dent		
	alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500		7	
8	Add lines 5 and 7	. [8	2,000.
9	Enter the amount shown below for your filing status.			
	• Married filing jointly—\$400,000			
	• All other filing statuses—\$200,000 \$		9	400,000.
10	Subtract line 9 from line 3.			
	• If zero or less, enter -0			
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For			
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	. [10	0.
11	Multiply line 10 by 5% (0.05)	. [11	0.
12	Is the amount on line 8 more than the amount on line 11?	. [12	2,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax cr	edit.		
	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	. [13	5,515.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	. [14	2,000.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	-		

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

For Paperwork Reduction Act Notice, see your tax return instructions. BAA REV 02/16/24 PRO Schedule 8812 (Form 1040) 2023

Schedu	le 8812 (Form 1040) 2023		Page 2
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	e 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 17 18a b 19 20	Number of qualifying children under 17 with the required social security number:	16b 17 20	
	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	Puerto Rico
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.21		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . 22		
23	Add lines 21 and 22		
24	1040 and1040-SR filers:Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.1040-NR filers:Enter the amount from Schedule 3 (Form 1040), line 11.24		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the larger of line 20 or line 25	26	
Part	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
	BAA REV 02/16/24 PRO Sch	edule 8	8812 (Form 1040) 2023

Form 888 Department of the Treasury

Health Savings Accounts (HSAs)

OMB No. 1545-0074 2023

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

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

	Attachment Sequence No. 52
ty num	ber of HSA beneficiary.
ses hav	e HSAs, see instructions

Internal	Revenue Service		Sequence No. 52
	If both spouse	/ number o s have HS 51 – 497	of HSA beneficiary. SAs, see instructions. 7 4
	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts		
Part		f you a	re filing jointly
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023		
	See instructions		elf-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		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 fo family coverage). All others , see the instructions for the amount to enter	r	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		0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter		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.	e 7	
8	Add lines 6 and 7	8	7,750.
9 10	Employer contributions made to your HSAs for 202395,200Qualified HSA funding distributions10	<u>-</u>	
11	Add lines 9 and 10	11	5,200.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	2,550.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	3 13	0.
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have se a separate Part II for each spouse.	oarate I	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		
с	Subtract line 14b from line 14a	140	
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	6	
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 tha are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	ו	
Part		ctions b	
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		
For Pa	aperwork Reduction Act Notice, see your tax return instructions. BAA REV 02/16/24 PRO		Form 8889 (2023)

Form	8	8	6	7

(Rev. November 2023)

Department of the Treasury Internal Revenue Service

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

For	tax year	
20	23	

Attachment	
Sequence No.	70

-	
Taxpayer name(s) shown on return	Taxpayer identification number
PRASHANTH ANDOJU & SUDHA KOLLOJU	161-51-4974
Preparer's name	Preparer tax identification number
SYAM PRIYA RAM SAGAR GUPTA TALLAM	P02082703

Part I Due Diligence Requirements

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

1	Did you complete the return based on information for the applicable tax year provided 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 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?	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
	• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	X		
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If " Yes ," answer questions 4a and 4b. If " No ," go to question 5.)		X	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent information? .			
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)			
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure			
	the amount(s) of the credit(s)	×		
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	×		
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
а	Did you complete the required recertification Form 8862?			
8	If the taxpaver is reporting self-employment income, did you ask questions to prepare a complete and			

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?

For Paperwork Reduction Act Notice, see separate instructions.

REV 02/16/24 PRO

Form 8867 (Rev. 11-2023)

Form 88	367 (Rev. 11-2023)			Page 2
Part	II 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	Yes	No	N/A
	and does not have a qualifying child, go to question 10.)			
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?			
с	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim C	TC, 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 X	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?	X		
Part			Part \	/.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quituition and related expenses for the claimed AOTC?	. U	Yes	No
Part	· · · · · · · · · · · · · · · · · · ·	s, go to	o 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?	x year	Yes	No
Part		•••		
	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 or s) and/o	i the ref or HOH	turn or filing
	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;	list for a	iny 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.
- 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
- 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and	Yes	No
	complete?	×	

REV 02/16/24 PRO

Form 8867 (Rev. 11-2023)





Georgia Form 500 (Rev. 08/30/23) Individual Income Tax Return

Individual Income Tax Return Georgia Department of Revenue

2023 (Approved software version)

Page 1

Fiscal Year Beginning	state GA issued					
Fiscal Year Ending	YOUR DRIVER'S LICENSE/STATE ID		0	614754	15	
YOUR FIRST NAME 1. PRASHANTH		МІ	your social s 161–51–		MBER	
LAST NAME (For Name Change See IT-5 ANDOJU	11 Tax Booklet)		S	UFFIX		
spouse's first name SUDHA		МІ	spouse's soc 982–99–		YNUMBER	DEPARTMENT USE ONLY
SODIA			902 99	5007		
last name KOLLOJU			SI	UFFIX		
ADDRESS (NUMBER AND STREET or P.O. BO 2. 10105 ASHFORD GABLES I		ie for Apt,	Suite or Building	Number) C	HECK IF ADDRESS HAS CHANGI	ED
CITY (Please insert a space if the city has mult 3. DUNWOODY	tiple names)		state GA	ZIP CODE 30338		
(COUNTRY IF FOREIGN)						
4. Enter your Residency Status with the ap	propriate number					Residency Status 4. 1
1. FULL- YEAR RESIDENT 2. PART- YEAR RESI	DENT		то)		3. NONRESIDENT
Omit Lines 9 thru 14 and use Fo	orm 500 Schedu	le 3 if y	vou are a pai	rt-year or	nonresident file	
5. Enter Filing Status with appropriate le	tter (See IT-511	Tax Bool	(let)			Filing Status 5 . B
A. Single B. Married filing joint C. Married filing s	eparate (Spouse's socia	al security	number must be ei	ntered above)	D. Head of Household or	Qualifying Surviving Spouse
6. Number of exemptions (Check appro	priate box(es) and	enter t	otal in 6c.) 6	a. Yourself	X 6b. Spouse	× 6c. 2
7a. Number of Qualified Dependents*	7b. Number	of Unbo	rn Dependents	; 7	c. Total Number of	Dependents 1
*Enter details on Line 7d., and DO NO	OT include yourself,	, spouse	and/or your un	born depend	dents. See IT-511 Ta	x Booklet.

All Pages (1-5) are required for processing

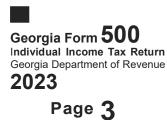
Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2023
Page 2



YOUR SOCIAL SECURITY NUMBER 161 - 51 - 4974

7d. Qualified Dependents. (If you have more than 4 dep		
First Name, MI. KANIKA SURYA	Last Name ANDOJU	
Social Security Number	Relationship to You DAUGHTER	
First Name, MI.	Last Name	
Social Security Number	Relationship to You	
First Name, MI.	Last Name	
Social Security Number	Relationship to You	
First Name, MI.	Last Name	
Social Security Number	Relationship to You	
INCOME COMPUTATIONS If amount on line 8, 9, 10, 13 or 15 is negative, use the mi	inus sign (-). Example -3456.	
 Federal adjusted gross income (From Federal Form 1040 (Do not use FEDERAL TAXABLE INCOME) If the amount W-2s you must include a copy of your Federal Form 104 	t on Line 8 is \$40,000 or more, or your gross income is le	77340 ess than your
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax	k Booklet)	
10. Georgia adjusted gross income (Net total of Line 8 and L	ine 9) 10.	77340
11. Standard Deduction (Do not use FEDERAL STANDARD (See IT-511 Tax Booklet)	DEDUCTION) 11a.	7100
	x 1,300= 11b.	
Spouse: 65 or over? Blind? c. Total Standard Deduction (Line 11a + Line 11b) Use EITHER Line 11c OR Line 12c (Do not write on both I		7100
12. Total Itemized Deductions used in computing Federal Taxab	ble Income. If you use itemized deductions, you must include	de Federal Schedule A.
a. Federal Itemized Deductions (Schedule A- Form 1040	0) 12a.	
b. Less adjustments: (See IT-511 Tax Booklet)	12b.	
c. Georgia Total Itemized Deductions	12с.	
13. Subtract either Line 11c or Line 12c from Line 10; enter b	balance 13.	70240

All Pages (1-5) are required for processing





YOUR SOCIAL SECURITY NUMBER 161-51-4974

14a. Enter the number from Line 6c. 2 Multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	14a.	7400
14b. Enter the number from Line 7c. 1 Multiply by \$3,000	14b.	3000
14c. Add Lines 14a. and 14b. Enter total	14c.	10400
 15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14) 15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information). 	15a. 15b.	59840
15c. Georgia Taxable Income (Line 15a less Line 15b)	15c.	59840
16. Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet)	16.	3206
17. Low Income Credit 17a. 17b.	17c.	
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	
19. Credits used from IND-CR Summary Worksheet	19.	
20. Total Credits Used from Schedule 2 Georgia Tax Credits (must be file electronically)	d 20.	
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	0
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	3206

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12** or **13**; **Form G2-LP Line 11**, or for **Form G2-FL enter zero**.

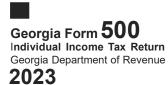
	(INCOME STATEMENT A)	(INCOME STATEMENT B)	(INCOME STATEMENT C)
1. 2.	WITHHOLDING TYPE: X W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) X SSN	 WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN 	 WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN
3.	582400405 Employer/payer state withholding id 2042589CN	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4.	GA WAGES / INCOME 77340	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5.	GA TAX WITHHELD 3807	5. GA TAX WITHHELD	5. GA TAX WITHHELD

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4. All Pages (1-5) are required for processing

REV 01/29/24 PRO

23

01 1555 115 2023 GA 004 T1



Page 4

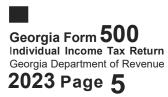


2400411545

YOUR SOCIAL SECURITY NUMBER 161 - 51 - 4974

1. 2.	(INCOME STATEMENT D) WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	1. 2.	(INCOME STATEMENT E) WITHHOLDING TYPE: W-2 G2-A 1099 G2-FL EMPLOYER/PAYER FEDE ID NUMBER (FEIN)	G	2-LP 2-RP	1. 2.	(INCOME STATEMENT F) WITHHOLDING TYPE: W-2 G2-A 1099 G2-FL EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN	
3.	EMPLOYER/PAYER STATE WITHHOLDING ID	3.	EMPLOYER/PAYER STAT	TE WITH	HOLDING ID	3.	EMPLOYER/PAYER STATE	WITHHOLDING ID
4.	GA WAGES / INCOME	4.	GA WAGES / INCOME			4.	GA WAGES / INCOME	
5.	GA TAX WITHHELD	5.	GA TAX WITHHELD			5.	GA TAX WITHHELD	
23.	Georgia Income Tax Withheld on Wages (Enter Tax Withheld Only and include W-2s				23.			3807
24.	Other Georgia Income Tax Withheld (Must include G2-A, G2-FL, G2-LP and/or O				24.			
25.	Estimated Tax paid for 2023 and Form		,		25.			
26.	Schedule 2B Refundable Tax Credits (Cannot be claimed unless filed electroni				26.			
27.	Total prepayment credits (Add Lines 23, 2				27.			3807
28.	If Line 22 exceeds Line 27, subtract Line balance due				28.			
29.	If Line 27 exceeds Line 22, subtract Line overpayment				29.			601
20								0
30.	Amount to be credited to 2024 ESTIMA				30.			0
31.	Georgia Wildlife Conservation Fund (No	gift o	of less than \$1.00)		31.			
32.	Georgia Fund for Children and Elderly (No gi	ft of less than \$1.00)		32.			
33.	Georgia Cancer Research Fund (No gift	t of le	ess than \$1.00)		33.			
34.	Georgia Land Conservation Program (No	o gift	of less than \$1.00)		34.			
35.	Georgia National Guard Foundation (No	gift o	of less than \$1.00)		35.			
36.	Dog & Cat Sterilization Fund (No gift of I	less	than \$1.00)		36.			
37.	Saving the Cure Fund (No gift of less th	nan \$	1.00)		37.			
38.	Realizing Educational Achievement Can Hap (No gift of less than \$1.00)	open (REACH) Program		38.			_

All Pages (1-5) are required for processing





YOUR SOCIAL SECURITY NUMBER 161 - 51 - 4974

39.					
	Public Safety Memorial Gra	ant (No gift of less than \$1	. 00)	l.	
40.	Disabled Veterans' Scholar	ship Fund (No gift of less tl	זמה \$1.00) 40		
41.	Form 500 UET (Estimated	tax penalty) 500 UET e	xception attached 41		
42.	Penalty: Late Payment and	/or Late Filing			
43.	Interest				
44.		O GEORGIA DEPARTMENT	OF REVENUE,		
45.	(If you are due a refund) Su THIS IS YOUR REFUND				601
	Refund Due Mail To: GEORG PO BOX 740380 ATLANTA, G	IA DEPARTMENT OF REVE		ER,	601
			vou are a first time filer	you will be issued a paper check.	
	Direct Deposit (U.S. Accounts Only)		rings	,	
	Routing		Account		
	Number 021202337	ny applicable schedules,		5153581	
Та	axpayer's Signature	(Check box if deceased)	Spouse's Signa	ture (Check box if deceased)	
	axpayer's Signature Faxpayer's Date of Death	(Check box if deceased)	Spouse's Signa Spouse's Date	, , , , , , , , , , , , , , , , , , ,	
T			Spouse's Date Phone Number	, , , , , , , , , , , , , , , , , , ,	
T	Taxpayer's Date of Death	Taxpayer's 551-58	Spouse's Date Phone Number 0-4636	e of Death	e
T	Taxpayer's Date of Death Taxpayer's Signature Date By providing my e-mail address I an	Taxpayer's 551-58	Spouse's Date Phone Number 0-4636	e of Death Spouse's Signature Dat	e
T	Taxpayer's Date of Death Taxpayer's Signature Date By providing my e-mail address I am	Taxpayer's 551-58	Spouse's Date Phone Number 0-4636	e of Death Spouse's Signature Dat r notify me at the below e-mail address regardi	e ng any updates to to discuss this return
T E n T	Taxpayer's Date of Death Taxpayer's Signature Date By providing my e-mail address I am	Taxpayer's 551–58 n authorizing the Georgia Departm	Spouse's Date Phone Number 0-4636	e of Death Spouse's Signature Dat r notify me at the below e-mail address regardi I authorize DOR	e ng any updates to to discuss this return
ר ח ד י י י י י י י י י י י י י י י י י י	Taxpayer's Date of Death Taxpayer's Signature Date By providing my e-mail address I am ny account(s). Taxpayer's E-mail Address	Taxpayer's 551–58 n authorizing the Georgia Departm AR GUPTA TALLAM	Spouse's Date Phone Number 0-4636	e of Death Spouse's Signature Dat r notify me at the below e-mail address regardi I authorize DOR with the named p Preparer's Phone Number	e ng any updates to to discuss this return

All Pages (1-5) are required for processing

REV 01/29/24 PRO

1040		artment of the Treasury—Internal Revenue Servi S. Individual Income Tax		urn	202	3	OMB No. 1545-	-0074	IRS Use Only	–Do not v	vrite or stap	ple in this space.
For the year Jan	. 1–Dec	e. 31, 2023, or other tax year beginning		, 2023, ending , 20				See separate instructions.				
Your first name	and middle initial Last nam								Your so	Your social security number		
PRASHANI	ч		JU						161	51	4974	
		s first name and middle initial	ime								security number	
SUDHA		KOLLOJU 98							982	99	5667	
	(numbe	er and street). If you have a P.O. box, see						A	pt. no.		• •	ction Campaign
10105 AS								Check	here if yo	ou, or your		
		ce. If you have a foreign address, also co	spaces below. State			te	ZIP co	ode			ointly, want \$3	
DUNWOODY				(GA C					d. Checking a not change
Foreign country	name			Foreign province/s		count	ty	Foreig			k or refur	0
											Ο Υοι	u 🗌 Spouse
Filing Status	; [Single					Head of ho	ouseh	old (HOH)			
Check only		Married filing jointly (even if only on	ne had	income)								
one box.		Married filing separately (MFS)					Qualifying	surviv	ving spouse	(QSS)		
	lf y	ou checked the MFS box, enter the	name o	of your s	pouse. If you	ı che	ecked the HOH	l or QS	SS box, ente	er the ch	ild's nan	ne if the
	qu	alifying person is a child but not you	ır depei	ndent:								
Digital	At ar	ny time during 2023, did you: (a) rec	eive (as	a reward	d. award. or	pavr	nent for prope	tv or :	services): or	(b) sell.		
Assets		ange, or otherwise dispose of a dig	•					•	,	. ,	🗌 Ye	s 🛛 No
Standard	Som	eone can claim: 🗌 You as a de	penden	t 🗌	Your spouse	e as	a dependent					
Deduction		Spouse itemizes on a separate retur	•		•		•					
Age/Blindness	S You:	Were born before January 2, 1	959 [Are bl	ind Spo	use	: 🗌 Was bor	n befc	ore January	2, 1959	🗌 ls	blind
		(see instructions):			(2) Social security (3) Relationshi						ifies for (s	see instructions):
lf more	(1) Fi	(1) First name Last name			number		to you		Child tax credit		Credit for	r other dependents
than four	KAN	IKA SURYA ANDOJU		701	-48-729	8	Daughter		×			
dependents, see instructions												
and check	, 											
here 🗌												
Income	1a	Total amount from Form(s) W-2, b	•		,						-	77,340.
Attach Form(s)	b	Household employee wages not re	•		.,					. 1b	-	
W-2 here. Also	С	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)							. 10			
attach Forms W-2G and	d								. 10			
1099-R if tax	e								. <u>1</u> e			
was withheld.	f								. <u>1</u> f			
lf you did not get a Form	g	Wages from Form 8919, line 6 .				•		• •		. <u>1</u> g		0.
W-2, see		h Other earned income (see instructions)							. <u>1</u> h		0.	
instructions.												77,340.
	z 2a	Add lines 1a through 1h Tax-exempt interest	 20		· · · ·	ьт	 axable interest	• •		. 1z		//,540.
Attach Sch. B if required.	2a 3a	· ·	2a 3a				ordinary divider			. 2b . 3b	-	
	<u> </u>		3a 4a				axable amount			. 30. . 4b	-	
Standard	-та 5а		та 5а				axable amount				-	
Deduction for — • Single or	6a		6a				axable amount			. 6t	-	
Married filing	c	, _		method							,	
separately, \$13,850	7	If you elect to use the lump-sum election method, check here (see instructions)							7			
 Married filing jointly or 	8									. 8	-	
Qualifying	9	Additional income from Schedule 1, line 10								. 9		77,340.
surviving spouse, \$27,700	10								. 10	-		
 Head of household, 	11									. 11		77,340.
\$20,800	12								. 12		27,700.	
 If you checked any box under 	13	Qualified business income deduct					5-A			. 13	-	
Standard Deduction,	14	Add lines 12 and 13								. 14		27,700.
see instructions.	15	15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income								. 15		49,640.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023	3)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 🗌 881	4 2 4972	3 🗌		16	5,515.
Credits	17	Amount from Schedule 2, lin	e3				[17	
	18	Add lines 16 and 17					[18	5,515.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812		[19	2,000.
	20	Amount from Schedule 3, lin	e8				[20	
	21	Add lines 19 and 20					[21	2,000.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			[22	3,515.
	23	Other taxes, including self-e					[23	0.
	24	Add lines 22 and 23. This is					[24	3,515.
Payments	25	Federal income tax withheld							i
,	а	Form(s) W-2				25a 6	,128.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c	<i>.</i>					25d	6,128.
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20)22 return		[26	
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit	from Form 8863	8. line 8		29			
	30	Reserved for future use .		,		30			
	31	Amount from Schedule 3, lin				31			
	32	Add lines 27, 28, 29, and 31				undable credits		32	
	33	Add lines 25d, 26, and 32. T		33	6,128.				
Refund	34	If line 33 is more than line 24						34	2,613.
lioidiid	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here							2,613.
Direct deposit?	b	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here							
See instructions.	d	Account number 2 2 5							
	36	Amount of line 34 you want a		2024 estimate	ed tax	36			
Amount	37					1			
You Owe	01	7 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions						37	
	38	Estimated tax penalty (see instructions)							
Third Party	Do	you want to allow another	,						
Designee		•	•			omplete bel	ow.	🗙 No	
	De	signee's		Phone		Perso	onal identifica	ation	
	nai			no.			ber (PIN)		
Sign	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whic								
Here		· · · ·	piete. Declaration				, .		
	Yo	ur signature	Date Your occupation					nt you an Identity	
Joint return?			SOFTWARE D		,		otection PIN, enter it here ee inst.)		
See instructions.	Sp	ouse's signature. If a joint return, i	ooth must sian.	SOFTWARE DEVELOPER Date Spouse's occupation			If the IF	lS sen	it your spouse an
Keep a copy for						Identity	Prote	ection PIN, enter it here	
your records.				HOME MAKER (se					
	Ph	one no. (551) 580-463	6	Email address	KUMAR.PRASHAN	TH1601@GMAIL.CO	M		
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:
Preparer	SYAM	I PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/28/2024	P020827	03	Self-employed
Use Only	Fir	Firm's name GLOBAL TAXES LLC Phone no. (678) 965-9522							
	Fir	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816		Firm's I	EIN	84-3171965
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 02/16/24 PRO			Form 1040 (2023)

REV 02/16/24 PRO