

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

|  |                            |   |
|--|----------------------------|---|
| Your first name and middle initial<br><u>RAJESH</u>  | Last name<br><u>SINGH</u>  | Your social security number<br><u>768   72   2574</u>     |
| If joint return, spouse's first name and middle initial<br><u>KANCHANA</u>                               | Last name<br><u>KUMARI</u> | Spouse's social security number<br><u>764   19   4161</u> |
| Home address (number and street). If you have a P.O. box, see instructions.<br><u>3521 E TINA DR</u>     |                            | Apt. no.  |
| City, town, or post office. If you have a foreign address, also complete spaces below.<br><u>PHOENIX</u> |                            | State<br><u>AZ</u>  |
| Foreign country name   |                            | ZIP code<br><u>85050</u>                                  |
| Foreign province/state/county  |                            | Foreign postal code                                       |

**Presidential Election Campaign**  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

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

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

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

**Age/Blindness** You:  Were born before January 2, 1959  Are blind **Spouse:**  Was born before January 2, 1959  Is blind

| Dependents (see instructions):   | (1) First name | Last name    | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): |
|--|----------------|--------------|----------------------------|-------------------------|--|
|  |                |              |                            |                         | Child tax credit                                       |
| If more than four dependents, see instructions and check here <input type="checkbox"/> | <u>SAANVI</u>  | <u>SINGH</u> | <u>765-23-2357</u>         | <u>Daughter</u>         | <input checked="" type="checkbox"/>                    |
|  | <u>MAANVI</u>  | <u>SINGH</u> | <u>126-13-1062</u>         | <u>Daughter</u>         | <input checked="" type="checkbox"/>                    |
|  |                |              |                            |                         | <input type="checkbox"/>                               |
|  |                |              |                            |                         | <input type="checkbox"/>                               |

| Income  | 1a        | 1b         | 1c | 1d | 1e | 1f | 1g | 1h        | 1i        | 1z              |
|---|-----------|------------|----|----|----|----|----|-----------|-----------|-----------------|
| <b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)                                       |           |            |    |    |    |    |    |           |           | <u>119,499.</u> |
| <b>b</b> Household employee wages not reported on Form(s) W-2   |           |            |    |    |    |    |    |           |           |                 |
| <b>c</b> Tip income not reported on line 1a (see instructions)  |           |            |    |    |    |    |    |           |           |                 |
| <b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)                        |           |            |    |    |    |    |    |           |           |                 |
| <b>e</b> Taxable dependent care benefits from Form 2441, line 26  |           |            |    |    |    |    |    |           |           |                 |
| <b>f</b> Employer-provided adoption benefits from Form 8839, line 29                                    |           |            |    |    |    |    |    |           |           |                 |
| <b>g</b> Wages from Form 8919, line 6   |           |            |    |    |    |    |    |           |           |                 |
| <b>h</b> Other earned income (see instructions)   |           |            |    |    |    |    |    | <u>0.</u> |           |                 |
| <b>i</b> Nontaxable combat pay election (see instructions)  |           |            |    |    |    |    |    |           | <b>1i</b> |                 |
| <b>z</b> Add lines 1a through 1h  |           |            |    |    |    |    |    |           |           | <u>119,499.</u> |
| <b>2a</b> Tax-exempt interest   | <b>2a</b> |            |    |    |    |    |    |           |           | <u>1.</u>       |
| <b>3a</b> Qualified dividends   | <b>3a</b> | <u>31.</u> |    |    |    |    |    |           |           | <u>32.</u>      |
| <b>4a</b> IRA distributions   | <b>4a</b> |            |    |    |    |    |    |           |           |                 |
| <b>5a</b> Pensions and annuities  | <b>5a</b> |            |    |    |    |    |    |           |           |                 |
| <b>6a</b> Social security benefits  | <b>6a</b> |            |    |    |    |    |    |           |           |                 |
| <b>c</b> If you elect to use the lump-sum election method, check here (see instructions)                |           |            |    |    |    |    |    |           |           |                 |
| <b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here             |           |            |    |    |    |    |    |           |           | <u>1,014.</u>   |
| <b>8</b> Additional income from Schedule 1, line 10   |           |            |    |    |    |    |    |           |           | <u>-18,158.</u> |
| <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>                   |           |            |    |    |    |    |    |           |           | <u>102,388.</u> |
| <b>10</b> Adjustments to income from Schedule 1, line 26  |           |            |    |    |    |    |    |           |           |                 |
| <b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>                       |           |            |    |    |    |    |    |           |           | <u>102,388.</u> |
| <b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)                            |           |            |    |    |    |    |    |           |           | <u>27,700.</u>  |
| <b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A                             |           |            |    |    |    |    |    |           |           |                 |
| <b>14</b> Add lines 12 and 13   |           |            |    |    |    |    |    |           |           | <u>27,700.</u>  |
| <b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> |           |            |    |    |    |    |    |           |           | <u>74,688.</u>  |

Attach Sch. B if required.

**Standard Deduction for—**

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

|                        |  |  |           |        |
|------------------------|--|--|-----------|--------|
| <b>Tax and Credits</b> | <b>16</b>  | <b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ | <b>16</b> | 8,521. |
|                        | <b>17</b>  | Amount from Schedule 2, line 3   | <b>17</b> |        |
|                        | <b>18</b>  | Add lines 16 and 17  | <b>18</b> | 8,521. |
|                        | <b>19</b>  | Child tax credit or credit for other dependents from Schedule 8812   | <b>19</b> | 4,000. |
|                        | <b>20</b>  | Amount from Schedule 3, line 8   | <b>20</b> |        |
|                        | <b>21</b>  | Add lines 19 and 20  | <b>21</b> | 4,000. |
|                        | <b>22</b>  | Subtract line 21 from line 18. If zero or less, enter -0-  | <b>22</b> | 4,521. |
|                        | <b>23</b>  | Other taxes, including self-employment tax, from Schedule 2, line 21   | <b>23</b> | 0.     |
| <b>24</b>              | Add lines 22 and 23. This is your <b>total tax</b> | <b>24</b>  | 4,521.    |        |

|                 |   |   |            |         |
|-----------------|---|---|------------|---------|
| <b>Payments</b> | <b>25</b>   | Federal income tax withheld from:                               |            |         |
|                 | <b>a</b>  | Form(s) W-2   | <b>25a</b> | 10,294. |
|                 | <b>b</b>  | Form(s) 1099  | <b>25b</b> |         |
|                 | <b>c</b>  | Other forms (see instructions)                                  | <b>25c</b> |         |
|                 | <b>d</b>  | Add lines 25a through 25c                                       | <b>25d</b> | 10,294. |
|                 | <b>26</b>   | 2023 estimated tax payments and amount applied from 2022 return | <b>26</b>  |         |
|                 | <b>27</b>   | Earned income credit (EIC) <input type="checkbox"/> NO          | <b>27</b>  |         |
|                 | <b>28</b>   | Additional child tax credit from Schedule 8812                  | <b>28</b>  |         |
|                 | <b>29</b>   | American opportunity credit from Form 8863, line 8              | <b>29</b>  |         |
|                 | <b>30</b>   | Reserved for future use   | <b>30</b>  |         |
| <b>31</b>       | Amount from Schedule 3, line 15   | <b>31</b>   |            |         |
| <b>32</b>       | Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> | <b>32</b>   |            |         |
| <b>33</b>       | Add lines 25d, 26, and 32. These are your <b>total payments</b>                                 | <b>33</b>   | 10,294.    |         |

|               |  |   |            |        |
|---------------|--|---|------------|--------|
| <b>Refund</b> | <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>                        | <b>34</b>  | 5,773. |
|               | <b>35a</b>   | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>             | <b>35a</b> | 5,773. |
|               | <b>b</b>   | Routing number 1 2 2 1 0 1 7 0 6 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |            |        |
|               | <b>d</b>   | Account number 4 5 7 0 2 6 2 6 2 8 8 6  |            |        |
| <b>36</b>     | Amount of line 34 you want <b>applied to your 2024 estimated tax</b> | <b>36</b>   |            |        |

|                       |           |   |           |  |
|-----------------------|-----------|---|-----------|--|
| <b>Amount You Owe</b> | <b>37</b> | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions | <b>37</b> |  |
|                       | <b>38</b> | Estimated tax penalty (see instructions)  | <b>38</b> |  |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |                                   |                                    |   |
|---|-----------------------------------|------------------------------------|---|
| Your signature  | Date                              | Your occupation<br>PROJECT MANAGER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) 7 5 7 6 7 9 |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date                              | Spouse's occupation<br>HOME MAKER  | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)     |
| Phone no. (602) 295-1438                                      | Email address RITRAJESH@GMAIL.COM |                                    |   |

**Paid Preparer Use Only**

|  |   |                    |                             |   |
|--|---|--------------------|-----------------------------|---|
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>02/21/2024 | PTIN<br>P02082703           | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Firm's address<br>245 ROONEY CT E BRUNSWICK NJ 08816      |                    | Phone no.<br>(678) 965-9522 | Firm's EIN<br>84-3171965                            |

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

RAJESH SINGH & KANCHANA KUMARI

Your social security number

768-72-2574

**Part I Additional Income**

|           |   |               |           |          |
|-----------|---|---------------|-----------|----------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  |               | <b>1</b>  |          |
| <b>2a</b> | Alimony received . . . . .  |               | <b>2a</b> |          |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): _____  |               |           |          |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  |               | <b>3</b>  |          |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   |               | <b>4</b>  |          |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   |               | <b>5</b>  | -18,160. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  |               | <b>6</b>  |          |
| <b>7</b>  | Unemployment compensation . . . . .   |               | <b>7</b>  |          |
| <b>8</b>  | Other income:   |               |           |          |
| <b>a</b>  | Net operating loss . . . . .  | <b>8a</b> ( ) |           |          |
| <b>b</b>  | Gambling . . . . .  | <b>8b</b>     |           |          |
| <b>c</b>  | Cancellation of debt . . . . .  | <b>8c</b>     |           |          |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .  | <b>8d</b> ( ) |           |          |
| <b>e</b>  | Income from Form 8853 . . . . .   | <b>8e</b>     |           |          |
| <b>f</b>  | Income from Form 8889 . . . . .   | <b>8f</b>     |           |          |
| <b>g</b>  | Alaska Permanent Fund dividends . . . . .   | <b>8g</b>     |           |          |
| <b>h</b>  | Jury duty pay . . . . .   | <b>8h</b>     |           |          |
| <b>i</b>  | Prizes and awards . . . . .   | <b>8i</b>     |           |          |
| <b>j</b>  | Activity not engaged in for profit income . . . . .   | <b>8j</b>     |           |          |
| <b>k</b>  | Stock options . . . . .   | <b>8k</b>     |           |          |
| <b>l</b>  | 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 . . . . . | <b>8l</b>     |           |          |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .   | <b>8m</b>     |           |          |
| <b>n</b>  | Section 951(a) inclusion (see instructions) . . . . .   | <b>8n</b>     |           |          |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) . . . . .  | <b>8o</b>     |           |          |
| <b>p</b>  | Section 461(l) excess business loss adjustment . . . . .  | <b>8p</b>     |           |          |
| <b>q</b>  | Taxable distributions from an ABLÉ account (see instructions) . . . . .   | <b>8q</b>     |           |          |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 . . . . .  | <b>8r</b>     |           |          |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .  | <b>8s</b> ( ) |           |          |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .                                   | <b>8t</b>     |           |          |
| <b>u</b>  | Wages earned while incarcerated . . . . .   | <b>8u</b>     |           |          |
| <b>z</b>  | Other income. List type and amount: _____   | <b>8z</b>     |           |          |
|           | Other Income from box 3 of 1099-Misc . . . . . 2.   |               |           |          |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .   |               | <b>9</b>  | 2.       |
| <b>10</b> | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .         |               | <b>10</b> | -18,158. |

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

|            |  |            |            |
|------------|--|------------|------------|
| <b>11</b>  | Educator expenses . . . . .  |            | <b>11</b>  |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .  |            | <b>12</b>  |
| <b>13</b>  | Health savings account deduction. Attach Form 8889 . . . . .   |            | <b>13</b>  |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .  |            | <b>14</b>  |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .   |            | <b>15</b>  |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .   |            | <b>16</b>  |
| <b>17</b>  | Self-employed health insurance deduction . . . . .   |            | <b>17</b>  |
| <b>18</b>  | Penalty on early withdrawal of savings . . . . .   |            | <b>18</b>  |
| <b>19a</b> | Alimony paid . . . . .   |            | <b>19a</b> |
| <b>b</b>   | Recipient's SSN . . . . .  |            |            |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions): _____   |            |            |
| <b>20</b>  | IRA deduction . . . . .  |            | <b>20</b>  |
| <b>21</b>  | Student loan interest deduction . . . . .  |            | <b>21</b>  |
| <b>22</b>  | Reserved for future use . . . . .  |            | <b>22</b>  |
| <b>23</b>  | Archer MSA deduction . . . . .   |            | <b>23</b>  |
| <b>24</b>  | Other adjustments:   |            |            |
| <b>a</b>   | Jury duty pay (see instructions) . . . . .   | <b>24a</b> |            |
| <b>b</b>   | Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .                                       | <b>24b</b> |            |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .   | <b>24c</b> |            |
| <b>d</b>   | Reforestation amortization and expenses . . . . .  | <b>24d</b> |            |
| <b>e</b>   | Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .  | <b>24e</b> |            |
| <b>f</b>   | Contributions to section 501(c)(18)(D) pension plans . . . . .   | <b>24f</b> |            |
| <b>g</b>   | Contributions by certain chaplains to section 403(b) plans . . . . .   | <b>24g</b> |            |
| <b>h</b>   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .  | <b>24h</b> |            |
| <b>i</b>   | 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 . . . . . | <b>24i</b> |            |
| <b>j</b>   | Housing deduction from Form 2555 . . . . .   | <b>24j</b> |            |
| <b>k</b>   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .  | <b>24k</b> |            |
| <b>z</b>   | Other adjustments. List type and amount: _____   | <b>24z</b> |            |
| <b>25</b>  | Total other adjustments. Add lines 24a through 24z . . . . .   |            | <b>25</b>  |
| <b>26</b>  | Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .                    |            | <b>26</b>  |

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

Attachment  
Sequence No. **12**

Name(s) shown on return

RAJESH SINGH & KANCHANA KUMARI

Your social security number

768-72-2574

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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 . |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .   | 8,535.                           | 7,862.                          | 16.   | 689.  |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .  | 2,223.                           | 1,864.                          |   | 359.  |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .  |                                  |                                 |   |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |   | <b>6</b> ( )  |
| <b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .  |                                  |                                 |   | <b>7</b> 1,048.   |

**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 lines below.

This form may be easier to complete if you round off cents to whole dollars.

|   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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 . |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .  |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .   | 96.                              | 130.                            |  | -34.  |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .  |                                  |                                 |  |   |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions . . . . .  |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |  | <b>14</b> ( )   |
| <b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .   |                                  |                                 |  | <b>15</b> -34.  |

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

Schedule D (Form 1040) 2023

**Part III Summary**

|           |  |           |        |
|-----------|--|-----------|--------|
| <b>16</b> | Combine lines 7 and 15 and enter the result . . . . .  | <b>16</b> | 1,014. |
|           | <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> |           |        |
| <b>17</b> | Are lines 15 and 16 <b>both</b> gains?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.   |           |        |
| <b>18</b> | If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .   | <b>18</b> |        |
| <b>19</b> | If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .   | <b>19</b> |        |
| <b>20</b> | Are lines 18 and 19 both zero or blank and you are not filing Form 4952?<br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><br><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.                             |           |        |
| <b>21</b> | If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:<br><ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>  | <b>21</b> | ( )    |
| <b>22</b> | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?<br><br><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.<br><br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.  |           |        |



Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
**RAJESH SINGH & KANCHANA KUMARI**

Social security number or taxpayer identification number  
**768-72-2574**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)  | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g), enter a code in column (f).<br><b>See the separate instructions.</b> |                             | (h)<br><b>Gain or (loss)</b><br>Subtract column (e) from column (d) and combine the result with column (g). |
|------------------|---|---|--|--|---|---|-----------------------------|---|
|                  |   |   |  |  |   | (f)<br>Code(s) from instructions  | (g)<br>Amount of adjustment |   |
|                  | Robinhood Crypto LLC  | 01/01/23                                | 12/31/23   | 96.  | 130.  |   |                             | -34.  |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
|                  |   |   |  |  |   |   |                             |   |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked). |   |  | 96.  | 130.  |   |                             | -34.  |

**Note:** If you checked Box D 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.



**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification number

RAJESH SINGH & KANCHANA KUMARI

768-72-2574

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)   | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |
|------------------|--|---|---|--|--|--|--------------------------------|--|
|                  |  |   |   |  |  | (f)<br>Code(s) from<br>instructions  | (g)<br>Amount of<br>adjustment |  |
|                  | Robinhood Crypto LLC   | 01/01/23                                | 12/31/23  | 2,223.   | 1,864.   |  |                                | 359.   |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
|                  |  |   |   |  |  |  |                                |  |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked). |   |   | 2,223.   | 1,864.   |  |                                | 359.   |

**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.

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**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.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **13**

Name(s) shown on return

RAJESH SINGH & KANCHANA KUMARI

Your social security number

768-72-2574

**Part I Income or Loss From Rental Real Estate and Royalties**

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

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

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

**A** 206 - GYAN APARTMENT PATNA BIHAR IN 800020

**B**  
**C**

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

**Type of Property:**

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

| Income:   | Properties:           |   |   |
|---|-----------------------|---|---|
|   | A                     | B | C |
| <b>3</b> Rents received . . . . .   | <b>3</b> 710.         |   |   |
| <b>4</b> Royalties received . . . . .   | <b>4</b>              |   |   |
| <b>Expenses:</b>  |                       |   |   |
| <b>5</b> Advertising . . . . .  | <b>5</b>              |   |   |
| <b>6</b> Auto and travel (see instructions) . . . . .   | <b>6</b>              |   |   |
| <b>7</b> Cleaning and maintenance . . . . .   | <b>7</b> 2,980.       |   |   |
| <b>8</b> Commissions . . . . .  | <b>8</b>              |   |   |
| <b>9</b> Insurance . . . . .  | <b>9</b>              |   |   |
| <b>10</b> Legal and other professional fees . . . . .   | <b>10</b>             |   |   |
| <b>11</b> Management fees . . . . .   | <b>11</b> 2,750.      |   |   |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>             |   |   |
| <b>13</b> Other interest . . . . .  | <b>13</b>             |   |   |
| <b>14</b> Repairs . . . . .   | <b>14</b> 3,670.      |   |   |
| <b>15</b> Supplies . . . . .  | <b>15</b> 2,990.      |   |   |
| <b>16</b> Taxes . . . . .   | <b>16</b>             |   |   |
| <b>17</b> Utilities . . . . .   | <b>17</b> 2,900.      |   |   |
| <b>18</b> Depreciation expense or depletion . . . . .   | <b>18</b> 3,580.      |   |   |
| <b>19</b> Other (list) _____  | <b>19</b>             |   |   |
| <b>20</b> Total expenses. Add lines 5 through 19 . . . . .  | <b>20</b> 18,870.     |   |   |
| <b>21</b> 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> . . . . .  | <b>21</b> -18,160.    |   |   |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b> ( 18,160. ) |   |   |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b> 710.       |   |   |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .   | <b>23b</b>            |   |   |
| <b>c</b> Total of all amounts reported on line 12 for all properties . . . . .  | <b>23c</b>            |   |   |
| <b>d</b> Total of all amounts reported on line 18 for all properties . . . . .  | <b>23d</b> 3,580.     |   |   |
| <b>e</b> Total of all amounts reported on line 20 for all properties . . . . .  | <b>23e</b> 18,870.    |   |   |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>             |   |   |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here  | <b>25</b> ( 18,160. ) |   |   |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b> -18,160.    |   |   |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA -18,160.

Schedule E (Form 1040) 2023

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

RAJESH SINGH & KANCHANA KUMARI

768-72-2574

**Part I Child Tax Credit and Credit for Other Dependents**

|           |   |           |          |          |
|-----------|---|-----------|----------|----------|
| <b>1</b>  | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .  |           | <b>1</b> | 102,388. |
| <b>2a</b> | Enter income from Puerto Rico that you excluded . . . . .   | <b>2a</b> |          |          |
| <b>b</b>  | Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .  | <b>2b</b> | 0.       |          |
| <b>c</b>  | Enter the amount from line 15 of your Form 4563 . . . . .   | <b>2c</b> |          |          |
| <b>d</b>  | Add lines 2a through 2c . . . . .   | <b>2d</b> | 0.       |          |
| <b>3</b>  | Add lines 1 and 2d . . . . .  | <b>3</b>  | 102,388. |          |
| <b>4</b>  | Number of qualifying children under age 17 with the required social security number . . . . .   | <b>4</b>  | 2        |          |
| <b>5</b>  | Multiply line 4 by \$2,000 . . . . .  | <b>5</b>  | 4,000.   |          |
| <b>6</b>  | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .   | <b>6</b>  | 0        |          |
|           | <b>Caution:</b> 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.   |           |          |          |
| <b>7</b>  | Multiply line 6 by \$500 . . . . .  | <b>7</b>  |          |          |
| <b>8</b>  | Add lines 5 and 7 . . . . .   | <b>8</b>  | 4,000.   |          |
| <b>9</b>  | Enter the amount shown below for your filing status.<br><ul style="list-style-type: none"> <li>• Married filing jointly—\$400,000 } . . . . .</li> <li>• All other filing statuses—\$200,000 } . . . . .</li> </ul>   | <b>9</b>  | 400,000. |          |
| <b>10</b> | Subtract line 9 from line 3.<br><ul style="list-style-type: none"> <li>• If zero or less, enter -0-.</li> <li>• 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. } . . . . .</li> </ul> | <b>10</b> | 0.       |          |
| <b>11</b> | Multiply line 10 by 5% (0.05) . . . . .   | <b>11</b> | 0.       |          |
| <b>12</b> | Is the amount on line 8 more than the amount on line 11? . . . . .  | <b>12</b> | 4,000.   |          |
|           | <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.  |           |          |          |
|           | <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.   |           |          |          |
| <b>13</b> | Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .   | <b>13</b> | 8,521.   |          |
| <b>14</b> | Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .   | <b>14</b> | 4,000.   |          |

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

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

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

|            |  |            |    |
|------------|--|------------|----|
| <b>15</b>  | Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . <input type="checkbox"/>   |            |    |
| <b>16a</b> | Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .   | <b>16a</b> | 0. |
| <b>b</b>   | Number of qualifying children under 17 with the required social security number: _____ x \$1,600.<br>Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .  | <b>16b</b> |    |
|            | <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.  |            |    |
| <b>17</b>  | Enter the <b>smaller</b> of line 16a or line 16b . . . . .   | <b>17</b>  |    |
| <b>18a</b> | Earned income (see instructions) . . . . .   | <b>18a</b> |    |
| <b>b</b>   | Nontaxable combat pay (see instructions) . . . . .   | <b>18b</b> |    |
| <b>19</b>  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .   | <b>19</b>  |    |
| <b>20</b>  | Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .<br><b>Next.</b> On line 16b, is the amount \$4,800 or more?<br><input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.<br><input type="checkbox"/> <b>Yes.</b> 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. | <b>20</b>  |    |

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

|           |  |           |  |
|-----------|--|-----------|--|
| <b>21</b> | 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. . . . . |           |  |
| <b>22</b> | 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 . . . . .   | <b>22</b> |  |
| <b>23</b> | Add lines 21 and 22 . . . . .  | <b>23</b> |  |
| <b>24</b> | <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. }<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }   | <b>24</b> |  |
| <b>25</b> | Subtract line 24 from line 23. If zero or less, enter -0- . . . . .  | <b>25</b> |  |
| <b>26</b> | Enter the <b>larger</b> of line 20 or line 25 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.   | <b>26</b> |  |

**Part II-C Additional Child Tax Credit**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>27</b> | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . . |           |  |
|           |  | <b>27</b> |  |

**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](http://www.irs.gov/Form8867) for instructions and the latest information.**

|  |  |   |
|--|--|---|
| Taxpayer name(s) shown on return<br>RAJESH SINGH & KANCHANA KUMARI |  | Taxpayer identification number<br>768-72-2574   |
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM               |  | Preparer tax identification number<br>P02082703 |

**Part I Due Diligence Requirements**

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

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

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

|   | Yes                      | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| <b>9a</b> 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? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

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

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

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

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

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

**Part VI Eligibility Certification**

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

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

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

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

# Passive Activity Loss Limitations

See separate instructions.  
 Attach to Form 1040, 1040-SR, or 1041.  
 Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

RAJESH SINGH & KANCHANA KUMARI

Identifying number

768-72-2574

**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.)

|  |           |     |           |
|--|-----------|-----|-----------|
| <b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .   | <b>1a</b> |     |           |
| <b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .      | <b>1b</b> | ( ) |           |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . . | <b>1c</b> | ( ) |           |
| <b>d</b> Combine lines 1a, 1b, and 1c . . . . .  |           |     | <b>1d</b> |

**All Other Passive Activities**

|   |           |             |                   |
|---|-----------|-------------|-------------------|
| <b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .   | <b>2a</b> | 0.          |                   |
| <b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .      | <b>2b</b> | ( 0. )      |                   |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . . | <b>2c</b> | ( -1,404. ) |                   |
| <b>d</b> Combine lines 2a, 2b, and 2c . . . . .   |           |             | <b>2d</b> -1,404. |

|  |  |  |                  |
|--|--|--|------------------|
| <b>3</b> 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 normally used . . . . . |  |  | <b>3</b> -1,404. |
|--|--|--|------------------|

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.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

|  |          |    |
|--|----------|----|
| <b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .   | <b>4</b> |    |
| <b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .   | <b>5</b> |    |
| <b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions<br><b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7. | <b>6</b> |    |
| <b>7</b> Subtract line 6 from line 5 . . . . .   | <b>7</b> |    |
| <b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions   | <b>8</b> |    |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions . . . . .  | <b>9</b> | 0. |

**Part III Total Losses Allowed**

|  |           |    |
|--|-----------|----|
| <b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .   | <b>10</b> | 0. |
| <b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . . | <b>11</b> | 0. |

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c.** See instructions.

| Name of activity                                    | Current year             |                        | Prior years                  | Overall gain or loss |          |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
|   | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain             | (e) Loss |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c |                          |                        |                              |                      |          |

For Paperwork Reduction Act Notice, see instructions.

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.**

| Name of activity                                    | Current year             |                        | Prior years                  | Overall gain or loss |          |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
|   | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain             | (e) Loss |
| 206 - GYAN APARTMENT                                | 0.                       | 0.                     | 1,404.                       |                      | 1,404.   |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c | 0.                       | 0.                     | 1,404.                       |                      |          |

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.**

| 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). |
|------------------|---|----------|-----------|-----------------------|--|
|                  |   |          |           |                       |  |
|                  |   |          |           |                       |  |
|                  |   |          |           |                       |  |
|                  |   |          |           |                       |  |
| <b>Total</b>     |   |          | 1.00      |                       |  |

**Part VII Allocation of Unallowed Losses. See instructions.**

| Name of activity     | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio  | (c) Unallowed loss |
|----------------------|---|----------|------------|--------------------|
| 206 - GYAN APARTMENT | E Ln 22   | 1,404.   | 1.00000000 | 1,404.             |
|                      |   |          |            |                    |
|                      |   |          |            |                    |
|                      |   |          |            |                    |
| <b>Total</b>         |   | 1,404.   | 1.00       | 1,404.             |

**Part VIII Allowed Losses. See instructions.**

| Name of activity     | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|----------------------|---|----------|--------------------|------------------|
| 206 - GYAN APARTMENT | E Ln 22   | 1,404.   | 1,404.             | 0.               |
|                      |   |          |                    |                  |
|                      |   |          |                    |                  |
|                      |   |          |                    |                  |
| <b>Total</b>         |   | 1,404.   | 1,404.             | 0.               |



**Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.**

|   |                     |                           |  |
|---|---------------------|---------------------------|--|
| Your First Name and Initial<br>RAJESH                             | Last Name<br>SINGH  | <b>Enter your SSN(s).</b> | Your Social Security Number*<br>768   72   2574  |
| Your Spouse's First Name and Initial (if filed joint)<br>KANCHANA | Last Name<br>KUMARI |                           | Spouse's Social Security No.*<br>764   19   4161 |

**PART 1 – PURPOSE (If you are e-filing a Small Business Income Tax Return, also complete Form AZ-8879 SBI) \*Do Not Truncate**

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

**PART 2 – TAX RETURN INFORMATION**

|  |         |    |
|--|---------|----|
| 1 Arizona Adjusted Gross Income  | 102,388 | 00 |
| 2 Balance Of Tax .....   | 1,667   | 00 |
| 3 Arizona Income Tax Withheld ...  | 2,385   | 00 |
| <b>Check box 4 or box 5:</b>   |         |    |
| <input checked="" type="checkbox"/> <b>REFUND:</b> Enter the amount of refund..... | 718     | 00 |
| <input type="checkbox"/> <b>AMOUNT YOU OWE:</b> Enter the amount owed.....         |         | 00 |

**PART 3 – FINANCIAL INSTITUTION INFORMATION**

Must be present when requesting direct debit or deposit.

Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT      ROUTING NUMBER

Checking     Savings      1 2 2 1 0 1 7 0 6

ACCOUNT NUMBER

4 5 7 0 2 6 2 6 2 8 8 6

DIRECT DEBIT REQUEST DATE      DIRECT DEBIT PAYMENT AMOUNT

\$ .00

**Box 4 Checkbox – Refund:** You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

**Box 5 Checkbox – Amount You Owe:** You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

**Foreign Account Deposit/Debit Checkbox:** Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.**

**PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)**

Under penalties of perjury, I declare that I have examined a copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a  I consent that my refund be directly deposited as designated in the electronic portion of my 2023 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b  I do not want direct deposit of my refund or I am not receiving a refund.
- 6c  I authorize the Arizona Department of Revenue (ADOR) 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 Arizona taxes owed on this return. 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.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2024, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, my state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize GLOBAL TAXES LLC  
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2023. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

**PLEASE SIGN HERE**

→ \_\_\_\_\_  
YOUR PEN AND INK SIGNATURE      DATE \_\_\_\_\_

→ \_\_\_\_\_  
SPOUSE'S PEN AND INK SIGNATURE      DATE \_\_\_\_\_

DO NOT STAPLE ANY ITEMS TO THE RETURN.

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING 2023 AND ENDING 66F

Your First Name and Middle Initial RAJESH Last Name SINGH Your Social Security Number 768 72 2574

Spouse's First Name and Middle Initial (if box 4 or 6 checked) KANCHANA Last Name KUMARI Spouse's Social Security No. 764 19 4161

Current Home Address - number and street, rural route 3521 E TINA DR Apt. No. Daytime Phone (with area code) 94 (602) 295-1438

City, Town or Post Office PHOENIX State AZ ZIP Code 85050 Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS 4 Married filing joint return 4a Injured Spouse Protection of Joint Overpayment 5 Head of household 6 Married filing separate return 7 Single

EXEMPTIONS 8 Age 65 or over 9 Blind 10a Dependents: Under age of 17 10b Dependents: Age 17 and over 11a Qualifying parents and grandparents

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NUMBER, (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023, (e) Dependent Age included in, (f) if you did not claim this person on your federal return due to educational credits. Rows 10c, 10d, 10e.

Table with 6 columns: (a) FIRST AND LAST NAME, (b) SOCIAL SECURITY NUMBER, (c) RELATIONSHIP, (d) NO. OF MONTHS LIVED IN YOUR HOME IN 2023, (e) IF AGE 65 OR OVER, (f) IF DIED IN 2023. Rows 11b, 11c.

Table with 3 columns: Line number, Description, Amount. Rows 12-35 including Federal adjusted gross income, Additions, and Subtractions.

Place any required federal and AZ schedules or other documents after Form 140.

Your Name (as shown on page 1) **RAJESH SINGH & KANCHANA KUMARI** Your Social Security Number **768-72-2574**

|                                       |   |  |                                 |  |                       |                                 |                                 |    |                                 |
|---------------------------------------|---|--|---------------------------------|--|-----------------------|---------------------------------|---------------------------------|----|---------------------------------|
| Exemptions                            | 36  | Other Subtractions from Income. Complete <i>Other Subtraction from Arizona Gross Income</i> schedule on page 6.....  | 36                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 37  | Subtract line 36 from line 35. Enter the difference .....  | 37                              | 102,388                                    | 00                    |                                 |                                 |    |                                 |
|                                       | 38  | Age 65 or over: Multiply the number in box 8 by \$2,100.....   | 38                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 39  | Blind: Multiply the number in box 9 by \$1,500 .....   | 39                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 40  | Other Exemptions. See instructions.....40E <input type="checkbox"/> Multiply the number in box 40E by \$2,300.....   | 40                              |  | 00                    |                                 |                                 |    |                                 |
| Balance of Tax                        | 41  | Qualifying parents and grandparents: Multiply the number in box 11a by \$10,000.....   | 41                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 42  | <b>Arizona adjusted gross income:</b> Subtract lines 38 through 41 from line 37. If less than zero, enter "0".....   | 42                              | 102,388                                    | 00                    |                                 |                                 |    |                                 |
|                                       | 43  | <b>Deductions: Check box and enter amount.</b> See instructions ..... 43I <input type="checkbox"/> ITEMIZED..43S <input checked="" type="checkbox"/> <b>STANDARD</b>                         | 43                              | 27,700                                     | 00                    |                                 |                                 |    |                                 |
|                                       | 44  | If you checked box 43S and claim charitable contributions, check 44C <input type="checkbox"/> <b>Complete page 3.</b> See instructions.....  | 44                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 45  | Arizona taxable income: Subtract lines 43 and 44 from line 42. If less than zero, enter "0".....   | 45                              | 74,688                                     | 00                    |                                 |                                 |    |                                 |
|                                       | 46  | Tax: Multiply line 45 by 2.5% (.025). Enter the result.....  | 46                              | 1,867                                      | 00                    |                                 |                                 |    |                                 |
|                                       | 47  | Tax from recapture of credits from Arizona Form 301, Part 2, line 31 .....   | 47                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 48  | Subtotal of tax: Add lines 46 and 47. Enter the total .....  | 48                              | 1,867                                      | 00                    |                                 |                                 |    |                                 |
|                                       | 49  | Dependent Tax Credit. See instructions .....   | 49                              | 200  | 00                    |                                 |                                 |    |                                 |
|                                       | 50  | Family income tax credit (from the worksheet - see instructions).....  | 50                              |  | 00                    |                                 |                                 |    |                                 |
| Total Payments and Refundable Credits | 51  | Nonrefundable Credits from Arizona Form 301, Part 2, line 62.....  | 51                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 52  | <b>Balance of tax:</b> Subtract lines 49, 50 and 51 from line 48. If the sum of lines 49, 50 and 51 is greater than line 48, enter "0" .....   | 52                              | 1,667                                      | 00                    |                                 |                                 |    |                                 |
|                                       | 53  | 2023 AZ income tax withheld.....   | 53                              | 2,385                                      | 00                    |                                 |                                 |    |                                 |
|                                       | 54  | 2023 AZ estimated tax payments..54a <input type="text" value="00"/> Claim of Right 54b <input type="text" value="00"/> Add 54a and 54b..   | 54c                             |  | 00                    |                                 |                                 |    |                                 |
|                                       | 55  | 2023 AZ extension payment (Form 204) .....   | 55                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 56  | Increased Excise Tax Credit (from the worksheet - see instructions) .....  | 56                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 57  | Property Tax Credit from Arizona Form 140PTC .....   | 57                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 58  | Other refundable credits: Check the box(es) and enter the total amount.....581 <input type="checkbox"/> 308-I 582 <input type="checkbox"/> 334 583 <input type="checkbox"/> 349              | 58                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 59  | <b>Total payments and refundable credits:</b> Add lines 53 through 58. Enter the total.....  | 59                              | 2,385                                      | 00                    |                                 |                                 |    |                                 |
|                                       | 60  | <b>TAX DUE:</b> If line 52 is larger than line 59, subtract line 59 from line 52. Enter amount of tax due. Skip lines 61, 62 and 63.....   | 60                              |  | 00                    |                                 |                                 |    |                                 |
| Tax Due or Overpayment                | 61  | <b>OVERPAYMENT:</b> If line 59 is larger than line 52, subtract line 52 from line 59. Enter amount of overpayment.....   | 61                              | 718  | 00                    |                                 |                                 |    |                                 |
|                                       | 62  | Amount of line 61 to be applied to 2024 estimated tax.....   | 62                              |  | 00                    |                                 |                                 |    |                                 |
|                                       | 63  | <b>Balance of overpayment:</b> Subtract line 62 from line 61. Enter the difference .....   | 63                              | 718  | 00                    |                                 |                                 |    |                                 |
| Voluntary Gifts                       | <b>64 - 74 Voluntary Gifts to:</b>  |  |                                 |  |                       |                                 |                                 |    |                                 |
|                                       |   | Solutions Teams Assigned to Schools.....   | 64                              | <input type="text" value="00"/>            | Arizona Wildlife..... | 65                              | <input type="text" value="00"/> |    |                                 |
|                                       | Child Abuse Prevention .....  | 66   | <input type="text" value="00"/> | Domestic Violence Services.....            | 67                    | <input type="text" value="00"/> | Political Gift.....             | 68 | <input type="text" value="00"/> |
|                                       | Neighbors Helping Neighbors.....  | 69   | <input type="text" value="00"/> | Special Olympics.....                      | 70                    | <input type="text" value="00"/> | Veterans' Donations Fund.....   | 71 | <input type="text" value="00"/> |
|                                       | I Didn't Pay Enough Fund.....   | 72   | <input type="text" value="00"/> | Sustainable State Parks and Road Fund..... | 73                    | <input type="text" value="00"/> | Spay/Neuter of Animals.....     | 74 | <input type="text" value="00"/> |
|                                       | 75  | Political Party (if amount is entered on line 68 - check only one): 751 <input type="checkbox"/> Democratic 752 <input type="checkbox"/> Libertarian 753 <input type="checkbox"/> Republican | 75                              |  |                       |                                 |                                 |    |                                 |
|                                       | 76  | Estimated payment penalty .....  | 76                              |  |                       |                                 | 00                              |    |                                 |
| Penalty                               | 77  | 771 <input type="checkbox"/> Annualized/Other 772 <input type="checkbox"/> Farmer or Fisherman 773 <input type="checkbox"/> Form 221 included  | 77                              |  |                       |                                 |                                 |    |                                 |
|                                       | 78  | Add lines 64 through 74 and 76; enter the total.....   | 78                              |  |                       | 00                              |                                 |    |                                 |
| Refund or Amount Owed                 | 79  | <b>REFUND:</b> Subtract line 78 from line 63. If less than zero, enter amount owed on line 80 .....  | 79                              | 718  | 00                    |                                 |                                 |    |                                 |
|                                       | <b>Direct Deposit of Refund: Check box 79A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. 79A <input type="checkbox"/> |  |                                 |  |                       |                                 |                                 |    |                                 |
|                                       | 98  | C <input checked="" type="checkbox"/> Checking or S <input type="checkbox"/> Savings   | ROUTING NUMBER                  | ACCOUNT NUMBER                             |                       |                                 |                                 |    |                                 |
| 80                                    | <b>AMOUNT OWED:</b> Add lines 60 and 78. Make check payable to Arizona Department of Revenue; write your SSN on payment; and include with your return.....            | 80   |                                 |  | 00                    |                                 |                                 |    |                                 |

Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**PLEASE SIGN HERE**

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ PROJECT MANAGER  
 OCCUPATION \_\_\_\_\_

SPOUSE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ HOME MAKER  
 SPOUSE'S OCCUPATION \_\_\_\_\_

SYAM PRIYA RAM SAGAR GUPTA TALLAM 02212024 GLOBAL TAXES LLC  
 PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

245 ROONEY CT 84-3171965  
 PAID PREPARER'S STREET ADDRESS PAID PREPARER'S TIN

E BRUNSWICK NJ 08816 (678) 965-9522  
 PAID PREPARER'S CITY STATE ZIP CODE PAID PREPARER'S PHONE NUMBER

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140.  
 If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.