

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 <u>SIMANTA SHEKHAR</u>	Last name <u>SARMAH</u>	Your social security number <u>632 13 4862</u>	
If joint return, spouse's first name and middle initial <u>NAYANI</u>	Last name <u>DEVI</u>	Spouse's social security number <u>045 53 0061</u>	
Home address (number and street). If you have a P.O. box, see instructions. <u>13527 DAVINCI LN</u>		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. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
City, town, or post office. If you have a foreign address, also complete spaces below. <u>HERNDON</u>	State <u>VA</u>		ZIP code <u>20171</u>
Foreign country name	Foreign province/state/county		Foreign postal code

Filing Status Single Head of household (HOH)

Check only Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS)

one box. Married filing separately (MFS)

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>ARISKA</u>	<u>GARG</u>	<u>442-83-8922</u>	<u>Daughter</u>	<input checked="" type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Income	Description	Amount
1a	Total amount from Form(s) W-2, box 1 (see instructions)	109,080.
b	Household employee wages not reported on Form(s) W-2	
c	Tip income not reported on line 1a (see instructions)	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	
e	Taxable dependent care benefits from Form 2441, line 26	
f	Employer-provided adoption benefits from Form 8839, line 29	
g	Wages from Form 8919, line 6	
h	Other earned income (see instructions)	0.
i	Nontaxable combat pay election (see instructions) 1i	
z	Add lines 1a through 1h	109,080.
2a	Tax-exempt interest	
3a	Qualified dividends	10.
4a	IRA distributions	
5a	Pensions and annuities	
6a	Social security benefits	
c	If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	
8	Additional income from Schedule 1, line 10	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	109,090.
10	Adjustments to income from Schedule 1, line 26	652.
11	Subtract line 10 from line 9. This is your adjusted gross income	108,438.
12	Standard deduction or itemized deductions (from Schedule A)	27,700.
13	Qualified business income deduction from Form 8995 or Form 8995-A	
14	Add lines 12 and 13	27,700.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	80,738.

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.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	9,247.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	9,247.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	2,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	7,247.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	7,247.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	8,904.
	b	Form(s) 1099	25b	2.
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	8,906.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) <input type="checkbox"/> NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	8,906.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,659.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	1,659.
Direct deposit? See instructions.	b	Routing number 1 2 2 0 0 0 6 6 1 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 2 4 4 3 2 7 5 7 5 0		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

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 SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation SELF EMPLOYED	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (903) 413-7534	Email address SARMAH.SIMANTA@GMAIL.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA	Date 03/30/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
				Firm's EIN

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
SIMANTA SHEKHAR SARMAH & NAYANI DEVI

Your social security number
632-13-4862

Part I Additional Income

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

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions): _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	652.
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount: _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	652.

**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 for instructions and the latest information.

Name(s) shown on return

Your social security number

SIMANTA SHEKHAR SARMAH & NAYANI DEVI

632-13-4862

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	108,438.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	108,438.	
4	Number of qualifying children under age 17 with the required social security number	4	1	
5	Multiply line 4 by \$2,000	5	2,000.	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	0	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7		
8	Add lines 5 and 7	8	2,000.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0.	
11	Multiply line 10 by 5% (0.05)	11	0.	
12	Is the amount on line 8 more than the amount on line 11?	12	2,000.	
	<input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from Credit Limit Worksheet A	13	9,247.	
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	2,000.	

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

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

Part II-A Additional Child Tax Credit for All Filers

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

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

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

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28		
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Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

Taxpayer name(s) shown on return SIMANTA SHEKHAR SARMAH & NAYANI DEVI	Taxpayer identification number 632-13-4862
Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer tax identification number P02082703

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

Part VI Eligibility Certification

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

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

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

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



SIMANTA SHEK SARMAH
NAYANI DEVI
13527 DAVINCI LN

HERNDON VA 20171

SSN - You	┌	SARM	632134862	Vendor ID	1555	XXXXXX	┐
SSN - Spouse		DEVI	045530061				
Fed Adj Gross Income (FAGI)	1.		108438.	Withholding (VA) - You	19A.	935.	
Additions	2.			Withholding (VA) - Spouse	19B.		
Subtotal	3.		108438.	Estimated Payments	20.		
Age Deduction - You	4A.			2022 Overpayment	21.		
Age Deduction - Spouse	4B.			Extension Payments	22.		
Soc Sec & Tier 1 Railroad	5.			Credit - Low-Income or EIC	23.		
State Income Tax Overpayment	6.			Credit - Schedule OSC	24.		
Subtractions	7.			Credits - Schedule CR	25.		
Subtotal Subtractions	8.			Total Payments / Credits	26.	935.	
Total VA Adj Gross Income (VAGI)	9.		108438.	Tax You Owe	27.	3962.	
Itemized Deductions - VA Sch A	10.			Tax Overpayment	28.		
Standard Deduction	11.		16000.	Overpayment Credited to Next Year	29.		
Exemptions	12.		2790.	VAC - Virginia 529 / ABLE	30.		
Deductions	13.			VAC - Other Contributions	31.		
Subtotal (Deductions & Exemptions)	14.		18790.	Addition to Tax, Penalty & Interest	32.	89.	
VA Taxable Income	15.		89648.	Sales and Use Tax	33.		
Amount of Tax	16.		4897.	Amount You Owe		4051.	
Spouse Tax Adjustment (STA)	17.			Will Pay by Credit/Debit Card	N		
VAGI - Spouse	17A.			Your Refund			
Net Amount of Tax	18.		4897.	Bank Routing #			
				Bank Account #			





Filing Status, Age & License Information

Additional Filing Information

Filing Status 2
 Federal Head of Household
 DOB - You 06161982
 VA Driver's License ID - You B66061430
 VA Driver's License - Iss. Date - You 11042022
 Spouse Name (Filing Status 3 Only)
 DOB - Spouse 08191992
 VA Driver's License ID - Spouse C62486740
 VA Driver's License - Iss. Date - Spouse 11042022

Locality 059
 Uninsured & Authorize DMAS
 Name or Filing Status Change
 Address Change
 VA Return Not Filed Last Year
 Dependent on Another's Return
 Farmer / Fisherman / Merchant Seaman
 Amended
 Reason Code
 Overseas on Due Date
 Federal EIC & Amount
 Deceased Indicator
 Form 760C or 760F X
 No Sales & Use Tax Due Indicator X
 Obtain Electronic 1099G
 ID Theft PIN

Exemptions (A)

Exemptions (B)

You 1 65 & Over - You
 Spouse 1 65 & Over - Spouse
 Dependents 1 Blind - You
 Total (A) 3 Blind - Spouse
 Total (B)

Contact Information

I (We), the undersigned, declare under penalty of law that I (we) have examined this return & to the best of my (our) knowledge, it is a true, correct & complete return. If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the information provided is for a domestic account within the territorial jurisdiction of the United States.

Signature - You _____ Date _____ Phone - You 9034137534
 Signature - Spouse _____ Date _____ Phone - Spouse _____
 Signature - Preparer SYAM PRIYA RAM SAGAR GUPTA Date 033024 Phone - Preparer 6789659522

The Tax Department may discuss my/our return with my/our preparer. Preparer Information 7 P02082703
 GLOBAL TAXES LLC

File by May 1, 2024
 Include Page 1, Page 2 and all supporting 760CG documents.

245 ROONEY CT
 E BRUNSWICK NJ 08816 Page 2 of 2



Additions

Interest on obligations (other state)	1.
Other Additions	
Conformity Addition	2A.
2B.	
2C.	
Total Additions	3.

Subtractions

Income (US obligations / securities)	4.
Disability Income (wages) - You	5A.
Disability Income (wages) - Spouse	5B.
Other Subtractions	
Conformity Subtraction	6A.
6B. Code	
6C. Code	
6D. Code	
Total Subtractions	7.

Deductions

8A.	
8B.	
8C.	
Total Deductions	9.

Claiming More Adjustments - Schedule ADJS

Low-Income Credit or VA EIC

Family	Name	SSN	VAGI
You			
Spouse			
Dependent			
Dependent			
Total Family VAGI			10.

Low-Income Credit or VA EIC (con't)

Total Exemptions	11.	
# of Personal Exemptions	12.	
Total Exemptions Amount or \$0	13.	
Federal EIC	14.	
20% of Line 14	15.	
Greater of Line 13 or Line 15	16a.	
15% of Line 14	16b.	
Credit	17.	0.

Addition to Tax, Penalty & Interest

Addition to Tax	18.	89.
Penalty	19.	
Late Filing Penalty		
Extension Penalty		
Interest	20.	
Total Adjustments	21.	89.

2023 Schedule INC/CG

632134862

Report all W-2s, 1099s & VK-1s with VA Withholding



SIMANTA SHEK SARMAH

NAYANI DEVI

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
632134862	W	935.	351835818	30351835818F001	109080.

Total VA Withholding	SSN	VA Withholding
You	632134862	935.
Spouse		

Total # of W-2s, 1099s & VK-1s	01
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To avoid delays - be sure to enter all information, including the Employer's FEIN.

**760C
2023**

**Underpayment of Virginia Estimated
Tax by Individuals, Estates, and Trusts**



• **Attach this form to Form 760, 763, 760PY or 770.**

Fiscal Year Filers: Enter beginning date _____ 20 99 , ending date _____ 20 99 , and check here

First Name, Middle Initial, and Last Name (of Both If Joint) - OR - Name of Estate or Trust SIMANTA SHEKHAR SARMAH & NAYANI DEVI	Your Social Security Number or FEIN 632-13-4862	
If Estate or Trust, Name and Title of Fiduciary	Spouse's Social Security Number 045-53-0061	
	Office Use SC	Office Use Payment

Part I - Compute Your Underpayment

1. 2023 Income Tax Liability After Spouse Tax Adjustment and Nonrefundable Credits (If \$150 or less, you are not required to file Form 760C.)	1.	4,897.
2. Enter 90% of the Amount Shown on Line 1	2.	4,407.
3. 2022 Income Tax Liability After Spouse Tax Adjustment and Nonrefundable Credits	3.	2,247.
4. Enter the Amount From Line 2 or Line 3, Whichever Is Less	4.	2,247.
5. Enter the Number of Installment Periods for Which You Were Liable to Make Payments	5.	4

Line 6 Through 14: Complete Each Line Across All Columns Before Continuing to Next Line

	A	B	C	D
	May 1, 2023	June 15, 2023	Sept. 15, 2023	Jan. 15, 2024
6. Due Dates of Installment Payments				
7. Tax Liability (Divide the amount on Line 4 by the number of installments reported on Line 5 and enter the result in the appropriate columns.)	561.	562.	562.	562.
8. Enter the Income Tax Withheld for Each Installment Period	233.	234.	234.	234.
9. Enter the Overpayment Credit From Your 2022 Income Tax Return				
10. Enter the Amount of Any Timely Payment Made for Each Installment Period in the Appropriate Column (Do not enter any late payments.)				
11. Underpayment or [Overpayment] (Subtract Lines 8, 9 and 10 From Line 7. See instructions for overpayment.)	328.	328.	328.	328.
12. Other Payments (Enter the payments from the Late Payment/Overpayment Table below, beginning with the earliest payment recorded. Do not enter more than the underpayment in any column.)				
	Date	Amount		
a. First Payment				
b. Second Payment				
c. Third Payment				
d. Fourth Payment				
13. Enter the Total Timely Payments Made as of Each Installment Due Date From Lines 8, 9, 10 and 12 (For ex., in Column A enter all payments made by May 1, 2023)	233.	234.	234.	234.
14. Subtract Line 13 From Line 7 (If the sum of all underpayments (do not include any OVERPAYMENTS) reported is \$150 or less, stop here; you are not subject to an addition to tax. If your underpayments total more than \$150, proceed to Part II.)	328.	328.	328.	328.

Continued on Back →

Late Payment/Overpayment Table (See Instructions for Lines 11 and 12.)

Date of Payment	Date of Payment	Date of Payment	Date of Payment
Payment Amount \$	Payment Amount \$	Payment Amount \$	Payment Amount \$

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Part II - Exceptions That Void the Addition to Tax

		A May 1, 2023	B June 15, 2023	C Sept. 15, 2023	D Jan. 15, 2024
15.	Total Amount Paid and Withheld From January 1, 2023 Through the Installment Date Indicated	233.	467.	701.	935.
16.	Exception 1: Prior Year's Tax (Multiply the 2022 tax by the percentage in each col.)	100% of 2022 Tax 25% 2,247.	50% 1,124.	75% 1,685.	100% 2,247.
17.	Exception 2: Tax on Prior Year's Income Using the 2023 Rates and Exemptions (Multiply the 2022 tax by the percentage in each col.)	100% of Tax 25% 2,132.	50% 1,066.	75% 1,599.	100% 2,132.
18.	Exception 3 Worksheet: Tax on Annualized 2023 Income (Use the formula below to compute the amount on lines 18a, b and c for each col.) Lines 18a, b and c: April 30 column: Multiply the actual amount for the period ended April 30, 2023, by 3. May 31 column: Multiply the actual amount for the period ended May 31, 2023, by 2.4. August 31 column: Multiply the actual amount for the period ended August 31, 2023, by 1.5.				
		From January 1 to:	April 30	May 31	August 31
a.	Annualized Virginia Adjusted Gross Income (VAGI) for Each Pe				
b.	Compute the Annualized Itemized Deductions Using the Formula Above OR Enter the Full Standard Deduction in Each Column If You Did Not Claim Itemized Deductions				
c.	Compute the Annualized Child and Dependent Care Expenses and other deductions for Each Period				
d.	Total Dollar Amount of Exemptions Claimed on Your Return				
e.	Virginia Taxable Income (Subtract Lines 18b, 18c, and 18d from Line 18a.)				
f.	Virginia Tax (Enter the Va. income tax on the amount(s) shown on line 18e above.)				
g.	Multiply Line 18f by the Percentage Shown for Each Period	22.5%	45%	67.5%	
19.	Exception 4 Worksheet: Tax on 2023 Income Over a 4, 5, and 8 Month Period* (* 3, 4, and 7 months for estates and trusts)				
		From January 1 to:	April 30	May 31	August 31
a.	Enter Your Virginia Adjusted Gross Income (VAGI) for Each Period				
b.	Enter the Itemized Deductions Claimed for Each Period OR (If Greater) the Full Standard Deduction				
c.	Enter the Child and Dependent Care Expenses and other deductions for Each Period				
d.	Enter the Total Dollar Amount of Exemptions Claimed on Your Return				
e.	Virginia Taxable Income (Subtract Lines 19b, c and d from Line 19a.)				
f.	Virginia Tax (Enter the Va. income tax on the amount(s) shown on Line 19e above.)				
g.	Multiply Line 19f by 90% (.90) for Each Period				

Note
Estates and trusts should use end dates of March 31, April 30 & July 31.

Note
Exceptions 3 and 4 do not apply to the fourth installment period.

Part III - Compute the Addition to Tax

If an exception has been met (Part II) for any installment period, complete the column for that period as follows: write "Exception" and the exception number (1, 2, 3, or 4) on Line 20; skip Lines 21 through 23; and enter "0" on Line 24. For all other periods, complete each line as instructed below.

		A May 1, 2023	B June 15, 2023	C Sept. 15, 2023	D Jan. 15, 2024
20.	Amount of Underpayment From Line 14, Part I	328.	328.	328.	328.
21.	Date of Payment From Line 12, Part I (If no payments were entered on Line 12, enter the actual date of payment or May 1, 2024, whichever is earlier.)	05/01/2024	05/01/2024	05/01/2024	05/01/2024
22a.	Number of Days After Installment Due Date Through Date Paid or September 30, 2023, Whichever Is Earlier (if September 30, 2023, is earlier, enter 152, 107, and 15 respectively).	152	107	15	
b.	Number of Days After September 30, 2023 (January 15, 2024 for 4th installment), Through Date Paid or May 1, 2024, Whichever Is Earlier (if May 1, 2024, is earlier, enter 214, 214, 214 and 107 respectively).	214	214	214	107
23a.	Multiply the Number of Days in Each Column on Line 22a by the Daily Rate .00025 (9% Per Annum)	0.03800	0.02675	0.00375	
b.	Multiply the Number of Days in Each Column on Line 22b by the Daily Rate .00027 (10% Per Annum)	0.05778	0.05778	0.05778	0.02889
c.	Add Line 23a and Line 23b in Each Column.	0.09578	0.08453	0.06153	0.02889
24.	Multiply the Amount on Line 20 by Line 23c for Each Column	31.42	27.73	20.18	9.48
25.	Addition to Tax Total the amounts on Line 24. Enter here and on the "Addition to Tax" line on your income tax return.				89.

