

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name RAJESH KUMAR KASAM	Social security number 822-88-8951
Spouse's name SWETHA ANNAM	Spouse's social security number 746-36-3326

Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	54,855.
2	Total tax	2	821.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	5,368.
4	Amount you want refunded to you	4	4,547.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

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

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

8	8	9	5	1
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

6	3	3	2	6
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

2	2	2	4	9	6	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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 RAJESH KUMAR Last name KASAM Your social security number 822 88 8951

If joint return, spouse's first name and middle initial SWETHA Last name ANNAM Spouse's social security number 746 36 3326

Home address (number and street). If you have a P.O. box, see instructions. 235 LORAIN AVENUE Apt. no. 4 Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. CINCINNATI State OH ZIP code 45220 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.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

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

Table with 5 columns: (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, Credit for other dependents. Row 1: ANIKA, KASAM, 678-93-7218, Daughter, [X], []

Income table with columns 1a-1z and 1a-1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 54,655. 1b Household employee wages not reported on Form(s) W-2. 1c Tip income not reported on line 1a (see instructions). 1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions). 1e Taxable dependent care benefits from Form 2441, line 26. 1f Employer-provided adoption benefits from Form 8839, line 29. 1g Wages from Form 8919, line 6. 1h Other earned income (see instructions) 0. 1i Nontaxable combat pay election (see instructions). 1z Add lines 1a through 1h 54,655.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. 2a Tax-exempt interest. 2b Taxable interest 200. 3a Qualified dividends. 3b Ordinary dividends. 4a IRA distributions. 4b Taxable amount. 5a Pensions and annuities. 5b Taxable amount. 6a Social security benefits. 6b Taxable amount.

Table with columns 7-15. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 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 54,855. 10 Adjustments to income from Schedule 1, line 26. 11 Subtract line 10 from line 9. This is your adjusted gross income 54,855. 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 27,155.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 821.

Table for Payments (lines 25-33). Includes federal income tax withheld (5,368) and total payments (5,368).

Table for Refund (lines 34-36). Shows overpaid amount of 4,547 and amount applied to 2024 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount owed and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration text: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements...

Signature section with fields for Your signature, Date, Your occupation (RESEARCHER), Spouse's signature, Date, Spouse's occupation (HOME MAKER), Phone no., and Email address (RAJESHKASAM.K@GMAIL.COM).

Paid Preparer Use Only section with fields for Preparer's name (SYAM PRIYA RAM SAGAR GUPTA), signature, date (04/06/2024), PTIN (P02082703), firm's name (GLOBAL TAXES LLC), address (245 ROONEY CT E BRUNSWICK NJ 08816), phone no. (678) 965-9522, and firm's EIN 84-3171965.

**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

RAJESH KUMAR KASAM & SWETHA ANNAM

822-88-8951

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	54,855.
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	54,855.	
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	2,821.	
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		
		27	

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2023
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
822-88-8951

RAJESH KUMAR KASAM

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3 7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6 7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8 7,750.
9	Employer contributions made to your HSAs for 2023	9 1,500.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 1,500.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 6,250.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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 RAJESH KUMAR KASAM & SWETHA ANNAM	Taxpayer identification number 822-88-8951
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"/>



04 06 24

Use only black ink/UPPERCASE letters. Use whole dollars only.

23000198 Sequence No. 1

AMENDED RETURN - Check here and include Ohio IT RE.

NOL CARRYBACK - Check here and include Schedule IT NOL.

Primary taxpayer's SSN (required) 822 88 8951 If deceased Spouse's SSN (if filing jointly) 746 36 3326 If deceased School district # 0903

First name RAJESH KUMAR M.I. Last name KASAM

Spouse's first name (if filing jointly) SWETHA M.I. Last name ANNAM

Address line 1 (number and street) or P.O. Box 235 LORAIN AVENUE

Address line 2 (apartment number, suite number, etc.) APT 4

City CINCINNATI State OH ZIP code 45220 Ohio county (first four letters) HAMI

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

Residency Status - Check only one for primary Part-year resident* Nonresident* Filing Status - Check one (as reported on federal income tax return) Single, head of household or qualifying surviving spouse Married filing jointly Spouse's SSN Married filing separately Ohio Nonresident Statement - See instructions for required criteria Primary meets the five criteria for irrefutable presumption as nonresident. Spouse meets the five criteria for irrefutable presumption as nonresident. Federal extension filers - check here. If someone can claim you (or your spouse if filing jointly) as dependent, check here.

Do not staple or paper clip.

Table with 2 columns: Description and Amount. Row 1: 1. Federal adjusted gross income (federal 1040 or 1040-SR, line 11). Place a "-" in the box if negative... 54855. Row 2: 2a. Additions - Ohio Schedule of Adjustments, line 11 (include schedule) ... 2a. Row 3: 2b. Deductions - Ohio Schedule of Adjustments, line 44 (include schedule) ... 2b. Row 4: 3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box if negative .. 54855. Row 5: 4. Exemption amount (include Schedule of Dependents if applicable) ... 6450. Row 6: 5. Ohio income tax base (line 3 minus line 4; if negative, enter zero) ... 48405. Row 7: 6. Taxable business income - Ohio Schedule of Business Income, line 15 (include schedule) ... 6. Row 8: 7. Taxable nonbusiness income (line 5 minus line 6; if negative, enter zero) ... 48405.



MM-DD-YY

2023 Ohio IT 1040
Individual Income Tax Return



SSN: 822 88 8951

23000298 Sequence No. 2

Table with 2 columns: Description and Amount. Rows include 7a. Amount from line 7 on page 1 (48405), 8a. Nonbusiness income tax liability (975), 8b. Business income tax liability (975), 8c. Income tax liability before credits (975), 9. Ohio nonrefundable credits (0), 10. Tax liability after nonrefundable credits (975), 11. Interest penalty (11), 12. Unpaid use tax (12), 13. Total Ohio tax liability before withholding (975), 14. Ohio income tax withheld (1392), 15. Estimated and extension payments (15), 16. Refundable credits (16), 17. Amended return only (17), 18. Total Ohio tax payments (1392), 19. Amended return only overpayment (19), 20. Line 18 minus line 19 (1392), 21. Tax due (21), 22. Interest due on late payment (22), 23. TOTAL AMOUNT DUE (23), 24. Overpayment (417), 25. Original return only (25), 26. Original return only donation (a-f), Total (26g).

27. REFUND (line 24 minus lines 25 and 26g).....YOUR REFUND ▶ 27. 417

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Primary signature _____ Phone number (513) 693-7146

Spouse's signature _____ Date _____

Preparer's printed name SYAM PRIYA RAM SAGAR GUP Phone number (678) 965-9522

Authorize your preparer to discuss this return Non-paid preparer PTIN: P 02082703

If your refund is \$1.00 or less, no refund will be issued. If you owe \$1.00 or less, no payment is necessary.

NO Payment Included - Mail to: Ohio Department of Taxation P.O. Box 2679 Columbus, OH 43270-2679

Payment Included - Mail to: Ohio Department of Taxation P.O. Box 2057 Columbus, OH 43270-2057



2023 Ohio Schedule of Dependents



23230198

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN

04 06 24

822 88 8951

Sequence No. 9

Do not list the primary filer and/or spouse (if filing jointly) as dependents on this schedule. Use this schedule to claim dependents. If you have more than 15 dependents, complete additional copies of this schedule and include them with your income tax return. Abbreviate the "Dependent's relationship to you" if necessary.

1. Dependent's SSN 678 93 7218
Dependent's date of birth (MM-DD-YYYY) 04 18 2023
Dependent's relationship to you DAUGHTER

Dependent's first name ANIKA
M.I. Dependent's last name KASAM

2. Dependent's SSN
Dependent's date of birth (MM-DD-YYYY)
Dependent's relationship to you

Dependent's first name
M.I. Dependent's last name

3. Dependent's SSN
Dependent's date of birth (MM-DD-YYYY)
Dependent's relationship to you

Dependent's first name
M.I. Dependent's last name

4. Dependent's SSN
Dependent's date of birth (MM-DD-YYYY)
Dependent's relationship to you

Dependent's first name
M.I. Dependent's last name

5. Dependent's SSN
Dependent's date of birth (MM-DD-YYYY)
Dependent's relationship to you

Dependent's first name
M.I. Dependent's last name

6. Dependent's SSN
Dependent's date of birth (MM-DD-YYYY)
Dependent's relationship to you

Dependent's first name
M.I. Dependent's last name

7. Dependent's SSN
Dependent's date of birth (MM-DD-YYYY)
Dependent's relationship to you

Dependent's first name
M.I. Dependent's last name





2023 Schedule of Ohio Withholding

Use only black ink/UPPERCASE letters. Use whole dollars only.



23350198

Primary taxpayer's SSN

Sequence No. 11

822 88 8951

List your and your spouse's (if filing jointly) income statements **only if they have Ohio withholding**. In the "P/S" box, if the income statement belongs to the primary taxpayer, enter "P"; if the income statement belongs to the spouse, enter "S". If the Ohio ID number on a statement has 9 digits, enter only the first 8 digits. Complete additional copies of this schedule if necessary. **Include state copies of your income statements.**

Part A - Total Withholding

1. Total of all Ohio state tax withheld on pages 1 and 2 as well as any additional pages. Enter here and on line 14 of your Ohio IT 10401. 1392

Part B - W-2s

1. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
P	310833936	54655	5368
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
	51139461	54655	1392
2. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
3. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
4. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
5. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
6. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax
7. P/S	Box b - EIN	Box 1 - Wages, tips, other compensation	Box 2 - Federal income tax withheld
	Box 15 - Employer's Ohio ID number	Box 16 - Ohio wages, tips, etc.	Box 17 - Ohio income tax



2023 Schedule of Ohio Withholding

Primary taxpayer's SSN
822 88 8951



23350298

Sequence No. 12

Part C - 1099-Rs

1. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total
distribution

Box 7 -
Distribution code

Box 14 - Ohio tax withheld

2. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total
distribution

Box 7 -
Distribution code

Box 14 - Ohio tax withheld

3. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total
distribution

Box 7 -
Distribution code

Box 14 - Ohio tax withheld

4. P/S Payer's TIN

Box 15 - Payer's Ohio number

Box 1 - Gross distribution

Box 4 - Federal income tax withheld

Total
distribution

Box 7 -
Distribution code

Box 14 - Ohio tax withheld

Part D - W-2Gs

1. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

2. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

3. P/S Payer's federal ID number

Box 13 - Ohio state ID number

Box 1 - Reportable winnings

Box 14 - Ohio state winnings

Box 4 - Federal income tax withheld

Box 15 - Ohio income tax withheld

Part E - 1099-NECs

1. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 7 - State income

Box 4 - Federal income tax withheld

Box 5 - Ohio tax withheld

2. P/S Payer's TIN

Box 6 - Payer's Ohio number

Box 1 - Nonemployee compensation

Box 7 - State income

Box 4 - Federal income tax withheld

Box 5 - Ohio tax withheld



Individual Tax Return 2023

City of Cincinnati
Income Tax Division
PO Box 637876
Cincinnati OH 45263-7876
Phone: (513) 352-2546
E-file available at:
<https://web2.civicacmi.com/Cincinnati>

Tax Return is due by
April 15, 2024

Click on the fields below and type in your information. Then print the form and mail it to our office.

Account Number: _____	SSN: <u>822 88 8951</u>	Please check all that apply: First year filer <input type="checkbox"/> Used Federal Sch C, E, F or K-1 <input type="checkbox"/> Athlete or Entertainer <input type="checkbox"/> Amended Return <input type="checkbox"/> Refund (Amount must be entered on Line 13 to be a valid refund request) <input type="checkbox"/> Account Should be Closed <input type="checkbox"/> Reason: _____
E-Mail: _____	Spouse SSN: <u>746 36 3326</u>	
Name (s): <u>RAJESH KUMAR KASAM SWETHA ANNAM</u>		
Address: <u>235 LORAIN AVENUE APT 4</u>		
City/State/Zip <u>CINCINNATI OH 45220</u>		
If part-year, resident indicate dates of Cincinnati residency: From _____ To _____		

Part A Tax Calculation – Attach 1 st page of Federal 1040, Schedule 1, W-2's and other applicable schedules	
1.	Total Qualifying Wages See instructions - Use W-2 Box 5 (For multiple W-2's complete Worksheet A on Page 2) \$ 54 655 00
2.	Federal Form 2106 Expenses are no longer allowed (SEE IRS PUBLICATION 5307) XXXXXXXXXXXXXXXXXXXX
3. XXXXXXXXXXXXXXXXXXXX
4.	Less Nontaxable Income (part year or non-residents only) (provide calculations)..... \$
5.	Taxable Qualified Wages (Line 1 minus Line 4)..... \$ 54 655 00
6.	Other Income or (Loss) from Federal Sch 1, C, E, F, K-1, 1099-MISC, Form W-2G (Complete Worksheet B on page 2 and enclose copies of all Federal Schedules)... \$
7.	Cincinnati Taxable Income (Line 5 plus Line 6) Losses on Line 6 do not offset W-2 Income from Line 5 \$ 54 655 00
8.	Cincinnati Income Tax (Multiply Line 7 by 1.8% (.018) See Instructions \$ 984 00
9 a.	Cincinnati Tax Withheld (per W-2s)..... \$
9 b.	Estimates Paid (including credit from a previous year)..... \$
9 c.	Other Local Taxes Paid, See Instructions (Enclose W-2s or Other City returns) \$ 984 00
10.	Total Payments and Credits (Lines 9a + 9b + 9c)..... \$ 984 00
11.	Tax Due (Subtract Line 10 from Line 8) (Amounts less than \$10.00 are not due) \$
12.	Overpayment (Line 10 greater than Line 8)..... \$ 0 00 Federal Extension filed
13.	Amount to be Refunded (Amounts less than \$10.00 will not be refunded) \$ 0 00 If yes, attach copy
	Check box for Direct Deposit request <input type="checkbox"/> Enter Direct Deposit information on Page 2 \$ Yes <input type="checkbox"/>
14.	Credit to Next Year..... \$ No <input checked="" type="checkbox"/>

Part B Declaration of Estimated Tax for 2024 – Mandatory if 2023 liability was \$200.00 or more	
15.	Total Estimated Income Subject to Tax..... \$ 54 655 00
16.	Cincinnati Estimated Income Tax Due (Multiply Line 15 by 1.8% (.018)..... \$ 984 00
17.	Estimated Taxes Withheld from Wages..... \$ 984 00
18.	Estimated Tax Due after Withholding (Line 16 less Line 17) STOP if this amount is less than \$200.00..... \$ 0 00
19.	Quarter One Estimated Tax Due Before Credits (25% of Line 18)..... \$
20.	Less Credits (from Line 14 above) or Amounts Already Paid on this Year's Liability..... \$
21.	Net Estimated Tax Due if Line 19 Minus Line 20 is Greater Than Zero*..... \$
22.	TOTAL AMOUNT DUE — Line 11 plus Line 21 \$ (Make checks payable to "City of Cincinnati" or pay online at https://web2.civicacmi.com/Cincinnati)

**Subsequent estimated payments are due 06/17/24, 09/16/24 and 01/15/25
Failure to remit timely estimated payments will result in the assessment of interest and penalties.*

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

Paid Preparer Name _____ PTIN _____	May the City Tax Division discuss this return with the preparer shown to the left? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Signature of Taxpayer or Agent _____ Date _____
GLOBAL TAXES LLC Name of Firm or Employer 245 ROONEY CT E BRUNSWICK NJ 08816 (678) 965-9522 Address of Firm or Employer Telephone Number _____		Signature of Spouse _____ Date _____
		Daytime Telephone Number _____

WORKSHEET A - SALARIES, WAGES, TIPS, AND OTHER COMPENSATION
(To be completed by taxpayers who receive W-2 income from more than one source)
****Enclose copies of all W-2s used to compute your local income****

Employer	City Where Employed	Qualifying Wages (Box 5 on W-2)	Cincinnati Tax Withheld (Box 19 on W-2)	Other City Tax Withheld (Box 19 on W-2)
CHILDREN'S HOSP.MED, CTR	CINCIN	54 655 00		984 00
Totals (Enter Total Qualifying Wages on Line 1, Page 1)		54 655 00		984 00

WORKSHEET B - BUSINESS INCOME or LOSS
****Enclose copies of all Federal Forms and Schedules used to compute your local income. ****

	Schedules	Column A Income / (Loss) from Federal Schedules	Column B Percentage from Sch Y	Column C Cinti Taxable Income (Column A x Column B)
1.	Schedule C - Business Income (A separate allocation schedule is required for each Schedule C).	\$		\$
2.	Schedule E - Rental Income (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from Cincinnati properties).	\$	100.00	\$
3.	Schedule K-1 - Partnership Income (Residents enter profit/loss from entities that do not withhold Cincinnati tax on entire distributive share)	\$	100.00	\$
4.	Other Income – Fed, Sch. 1 (1040) Line 8, 1099-MISC, 1099-NEC, W-2G & Schedule F, etc.	\$		\$
5.	Allowable Net Operating Loss Deduction (Enter the amount claimed as a deduction in Column C) Also enclose a worksheet (see a form example on website) showing prior year losses for up to 5 years and amounts previously claimed.			\$ ()
6.	Total Income (Loss) Combine Lines 1 through 5 and enter this amount on Page 1, Line 6			\$

DIRECT DEPOSIT INFORMATION
(REFUNDS ONLY)

For convenience and accuracy, we recommend that taxpayers have the refund direct deposited to a bank account.
Enter banking information below. Requesting a check to be mailed could result in delays receiving your refund.
(This information is for the refund only and not for tax due amounts.)

Routing #
Account #

Checking Savings

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

For nonresidents who earn a portion of their net profits in Cincinnati.

	a. Located Everywhere	b. Located in Cincinnati	c. Percentage (b/a)
STEP 1. Average Original Cost of Real and Tangible Personal Property	_____	_____	_____
Gross Annual Rent Paid Multiplied by 8.....	_____	_____	_____
TOTAL STEP 1.....	_____	_____	_____
STEP 2. Wages, Salaries, and Other Compensation Paid.....	_____	_____	_____
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed.....	_____	_____	_____
STEP 4. Total Percentages. (Add Percentages from Steps 1-3).....	_____	_____	_____
STEP 5. Apportionment Percentage (Divide Total Percentage by Number of Percentages Used).....	_____	_____	_____
Enter Percentage in Column B of Worksheet B			

For tax years starting on or after January 1, 2023, alternative methods may be used by businesses employing remote workers as set forth in ORC 718.021 and CMC 311-17.

LINE 9a: Enter the amount of Cincinnati Tax withheld by employers.

LINE 9b: Enter the amount of estimated tax payments including any amounts paid with an extension. Estimated payments may be subject to the underpayment of estimated tax penalty if not paid timely. The total of the quarterly estimates should equal 100% of the prior year's tax or 90% of the current year's tax

LINE 9c: Enter the amount of taxes withheld for or paid to another city. Residents of the City of Cincinnati may claim taxes paid to another city up to 1.8% of the Qualifying Wages reported on each individual W-2. Credit is limited to the local tax rate used (**1.8% or less**) multiplied by the Qualifying Wages, and is further restricted if the municipality has a wage cap. Part-year residents may claim taxes paid to other cities for the part of the year they were a resident. Nonresidents may not claim taxes paid to another municipality. (Provide documentation in the form of W-2s or tax returns submitted to other municipalities). Partners claiming credit for taxes withheld by a partnership must provide documentation to support this credit.

In Part A, indicate if a Federal Extension was filed.

Part B - Declaration of Estimated Tax for the Following Year

The City of Cincinnati requires that you remit the tax during the year you earn the income to avoid interest and penalty charges. We recommend that you use 100% of your previous year's income to estimate the current year tax liability to ensure that you meet your estimated tax payment obligation. If the preceding tax year was not for a full 12-month period, make estimated payments based on your current year's income or on an annualized amount of your previous year's earnings. **If the total estimate due after applicable credits for 2024 is less than \$200.00, then no declaration is required to be filed**

The amount of tax due is the first of four quarterly estimated tax payments. **We will not bill you for the remaining quarterly installments.** The second payment is due on 06/17/24 and is equal to the total estimated tax on line 18 divided by 4 less any overpayment still available from prior years. The third payment is due 09/16/24 and the final estimated payment is due 01/15/25. **Failure to remit timely estimated payments will result in the assessment of interest and penalties.**