Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identific	ation Number (SID)						
Taxpayer's name	<u>, , , , , , , , , , , , , , , , , , , </u>		Social sec	urity numb	er		
MANOJ KUMAR M	IANCHIKANTI		182-9	95-4973	3		
Spouse's name				Spouse's social security number			
ANJALI MURARI	SHETTY		844-0	844-07-7957			
Part I Tax Re	eturn Information — Tax Year Endi	ng December 31, 202	3 (Enter year you	ı are aut	thorizing.)	
	only on lines 1 through 5.						
	S filers use line 4 only. Leave lines 1, 2, 3			1 1			
· · · · · · · · · · · · · · · · · · ·	ss income					,005.	
						,939.	
	ne tax withheld from Form(s) W-2 and Fo	` '				,581.	
4 Amount you of 5 Amount you	•				4	,642.	
	owe yer Declaration and Signature Autl	norization (Re sure you d	et and keen a co		our retu	rn)	
	ury, I declare that I have examined a copy of						
to send my return to the for any delay in process Agent to initiate an AC payment of my federal authorization is to rempayment, I must contabusiness days prior to taxes to receive conficulty.	nded) I am now authorizing. I consent to allow the IRS and to receive from the IRS (a) an ack sing the return or refund, and (c) the date of H electronic funds withdrawal (direct debit) etaxes owed on this return and/or a payment thain in full force and effect until I notify the lact the U.S. Treasury Financial Agent at 1-the payment (settlement) date. I also authoridential information necessary to answer inquember (PIN) below is my signature for the interval of the settlement.	nowledgement of receipt or reas any refund. If applicable, I author ntry to the financial institution ac of estimated tax, and the financi J.S. Treasury Financial Agent to 888-353-4537. Payment cancel ze the financial institutions invol- uiries and resolve issues related	son for rejection of the prize the U.S. Treasure count indicated in the all institution to debit to terminate the author lation requests must eved in the processing to the payment. I	e transmis y and its of e tax prep the entry t rization. T be receiv g of the ele further ac	esion, (b) the designated paration softo this according to revoke (eved no late ectronic parknowledge	ne reason Financial ftware for bunt. This cancel) a er than 2 syment of that the	
Electronic Funds Without Taxpayer's PIN: che			Г				
	GLOBAL TAXES LLC	to enter or o	generate my PIN	5 4 9	7 3	as my	
	ERO firm name n the income tax return (original or amer		-	Enter five don't ente		as my	
☐ I will enter i	my PIN as my signature on the income tentering your own PIN and your return is	ax return (original or amende					
Your signature ►			Date ►				
Spouse's PIN: chec	ok ana hay anly						
•	GLOBAL TAXES LLC	to optor or	generate my PIN	7 7 9	9 5 7	ac my	
A Lautilonze	ERO firm name	to enter or g	, ,	Enter five		as my	
signature o	n the income tax return (original or amer	ided) I am now authorizing.		don't ente			
	my PIN as my signature on the income t entering your own PIN and your return is						
Spouse's signature	•	1	Date ▶				
	Practitioner PIN Meth	nod Returns Only—continu	e below				
Part III Certific	cation and Authentication — Pract	itioner PIN Method Only					
ERO's EFIN/PIN. Er	nter your six-digit EFIN followed by your	five-digit self-selected PIN.	2 2 2 4 9 Don't	6 0 enter all ze	8 2 7	1	
authorized to file for ta	e numeric entry is my PIN, which is my signa ax year indicated above for the taxpayer(s) i actitioner PIN method and Pub. 1345, Handb	ndicated above. I confirm that I	am submitting this r	eturn in a	accordance		
ERO's signature ▶			Date ►				
		This Form — See Instruc					
	Don't Submit This Form to	the IRS Unless Reques	ted To Do So				

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



£1040		artment of the Treasury-Internal Revenue Servi		rn 202	23	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	ple in this space	e.
For the year Jar	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, e	nding			, 20		See sep	oarate i	nstructions.	_
Your first name	and m	niddle initial	Last nam	ne						Your so	cial sec	urity number	 r
MANOJ KI	UMAR		MANCE	HIKANTI						182	95	4973	
		s first name and middle initial	Last nam									security num	nber
ANJALI			MURAF	RISHETTY						844	07	7957	
Home address	(numbe	er and street). If you have a P.O. box, see	•				A	Apt. no.		Preside	ntial Ele	ction Campa	aign
1690 FM	423	,					7	7301			,	ou, or your	
City, town, or p	oost offi	ice. If you have a foreign address, also co	mplete sp	aces below.	Sta	ate	ZIP c	ode		•	٠,	ointly, want nd. Checking	
FRISCO					Т	X	750	33		•		not change	, a
Foreign countr	y name		Fo	oreign province/stat	e/coun	ty	Foreiç	n postal c	ode	your tax	or refu		use
Filing Status	s \square	Single				Head of h	ouseh	old (HOF					
Check only	×	Married filing jointly (even if only or	ne had in	come)									
one box.		Married filing separately (MFS)				☐ Qualifying	surviv	ing spou	use (C	QSS)			
	lf y	you checked the MFS box, enter the	name of	your spouse. If y	ou che	ecked the HOH	or Q	SS box, e	enter	the chi	ld's nar	ne if the	
	qu	ualifying person is a child but not you	ır depend	lent:									
Digital	At a	ny time during 2023, did you: (a) rece	eive (as a	reward, award, o	or pavr	ment for prope	rtv or	services)): or (b) sell.			_
Assets		nange, or otherwise dispose of a digi									☐ Ye	s 🗵 No	
Standard		neone can claim: You as a de		Your spou									
Deduction		Spouse itemizes on a separate retur	•	•		•							
A ara /Dlimalman	- Va	. Neve how before lenvery 2.1	050	And blind C			n bofe	ara lanus	O	1050		blind	
	-	: Were born before January 2, 1	959		pouse		14	ore Janua				s blind see instructio	
Dependent		instructions): First name Last name		(2) Social secur number	ity	(3) Relationsh to you	nip (4	Child tax cr		1		r other depend	
If more than four	<u> </u>	VISHA MANCHIKANTI		896-79-80	0.1	Daughter			X	, dit	Orodit ioi		
dependents,	пА	VISHA MANCHIKANII		890-79-80	<i>)</i>	Daugittei		<u>.</u>					
see instruction	s —								_			\dashv	
and check here]							<u>-</u>				一一	
Income	1a	Total amount from Form(s) W-2, be	ox 1 (see	instructions) .					-	1a		172,398	3.
	b	Household employee wages not re	•	•						1b			
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1a	ι (see inst	ructions)						1c			
attach Forms	d	Medicaid waiver payments not rep	orted on	Form(s) W-2 (see	e instru	uctions)				1d			
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	rom Forn	n 2441, line 26						1e		100).
was withheld.	f	Employer-provided adoption bene	fits from	Form 8839, line 2	29 .					1f			
If you did not	g	Wages from Form 8919, line 6 .								1g			
get a Form W-2, see	h	Other earned income (see instruction	ions) .				, .			1h).
instructions.	i	Nontaxable combat pay election (s	see instru	ictions)		<u>1i</u>							
	z	Add lines 1a through 1h								1z		172,498	
Attach Sch. B	2a	· —	2a	2.		axable interes				2b).
if required.	3a	Qualified dividends	3a	204.		Ordinary divide				3b		513	<u>} </u>
Standard	4a		4a			axable amoun				4b			
Deduction for—	5a		5a			axable amoun				5b			
Single or Married filing	6a	,	6a			axable amoun	t		٠ ـ	6b	-		
separately,	_c	If you elect to use the lump-sum e		•	•	,							,
\$13,850 Married filing	7	Capital gain or (loss). Attach Sched		•	•	-			. ∟	7	+	-659	
jointly or Qualifying	8	Additional income from Schedule	-							8	+	-20,347	
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,		-						9	+	152,005	٠.
\$27,700 • Head of	10	•	Adjustments to income from Schedule 1, line 26							10	+	150 005	
household, \$20,800	11	Subtract line 10 from line 9. This is	•	_						11	+	152,005	
If you checked	12	Standard deduction or itemized		,	,	 NE A				12	+	27,700 40	
any box under Standard	13	Qualified business income deducti								13	+		
Deduction, see instructions.	14	Add lines 12 and 13		ontor O This is						14	+	27,740	

Form 1040 (2023	3)								Page Z
Tax and	16	Tax (see instructions). Check	if any from Form	ı(s): 1 881	4 2 4972	з 🗌		16	17,939.
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	17,939.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	2,000.
	20	Amount from Schedule 3, lir	ne 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	15,939.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is	your total tax					24	15,939.
Payments	25	Federal income tax withheld	from:						
	а	Form(s) W-2				25a 20	,581		
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	20,581.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	022 return			26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)			No .	27			
allacii Scii. Elc.	28	Additional child tax credit from	m Schedule 8812	2		28			
	29	American opportunity credit	from Form 8863	3, line 8 . .		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lir	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	ndable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				33	20,581.
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amoun	nt you overpaid		34	4,642.
	35a	Amount of line 34 you want			is attached, chec	k here	🗆	35a	4,642.
Direct deposit?	b	Routing number 1 2 1			, <u> </u>	Checking	Savings	3	
See instructions.	d	Account number 1 5 7	5 1 4 3	6 2 9 1	1 0				
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36			
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party	Do	you want to allow another				See			
Designee		•	•				omplete	below.	⋉ No
		signee's		Phone			ntification		
		me		no.	. ,		ber (PIN)		
Sign		der penalties of perjury, I declare the lief, they are true, correct, and com							, ,
Here		ur signature	,	Date	Your occupation				nt you an Identity
	10	ui signature		Date	Tour occupation				PIN, enter it here
Joint return?					SOFTWARE E	NGINEER	(se	e inst.)	
See instructions.		ouse's signature. If a joint return, I	both must sign.	Date	Spouse's occupation	on			nt your spouse an
Keep a copy for your records.		·				MOTNEED		entity Prot e inst.)	ection PIN, enter it here
,		/502\012.524	- " "	SOFTWARE E					
		Phone no. (503)913-5344 Email address MANOJ.MANCHIKANTI@C Preparer's name Preparer's signature Date							Check if:
Paid		•	'		CIIDMA MATTAL		PTIN	00700	Self-employed
Preparer								82703	
Use Only		Firm's name GLOBAL TAXES LLC Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816							(678)965-9522
	Fir	m's address 245 ROONE	A C.I. F. BUA	INSWICK N	J 08816		Fir	m's EIN	84-3171965

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

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

MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

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

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

	Sequence No. 01
Your soc	ial security number
182-95	-4973

Par	Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	0.
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta		5	-20,347.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form	- /		
	1040, line 1a or 1d	8s ())	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t	-	
u	Wages earned while incarcerated	8u	-	
Z	Other income. List type and amount:			
•	Total discourse Addition Configuration	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	nere and on Form	, ,	20 247
	1040, 1040-SR, or 1040-NR, line 8		10	-20,347.

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

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	e-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	· <u> </u>			
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	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			
С	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			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	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	041			
	1041)	24k			
Z	Other adjustments. List type and amount:				
05		24z		0.5	
25 06	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your adjustments to income Form 1040, 1040-SR, or 1040-NR, line 10			06	
				26	
	BAA	REV 02/	16/24 PRO	Scnedu	ile 1 (Form 1040) 2023

SCHEDULE D (Form 1040)

Capital Gains and Losses

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.

OMB No. 1545-0074

Attachment

Department of the Treasury Sequence No. 12 Go to www.irs.gov/ScheduleD for instructions and the latest information. Internal Revenue Service Name(s) shown on return Your social security number 182-95-4973 MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) Part I See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result (sales price) (or other basis) whole dollars. line 2. column (a) with column (a) 1a 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 . **1b** Totals for all transactions reported on Form(s) 8949 with Box A checked -162. 1,543. 1,380. 1. Totals for all transactions reported on Form(s) 8949 with Box B checked 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h), If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back 7 -162. 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 (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 8a 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 . 8b Totals for all transactions reported on Form(s) 8949 with 16. 931. 1,444. -497.Totals for all transactions reported on Form(s) 8949 with Box E checked 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13

14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

497.

14

15

Schedule D (Form 1040) 2023 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -659.• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 659.) 21 • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Sales and Other Dispositions of Capital Assets

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

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.

Sequence No. **12A**

Name(s) shown on return	Social secu	Social security number or taxpayer identification number							
MANOJ KUMAR MANCHIKANT	I & ANJAL	I MURARI	SHETTY	182-95	-4973				
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 proker and may even tell you which box to check.									
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☐ (B) Short-term transactions☐ (C) Short-term transactions	reported on	Form(s) 1099	9-B showing bas	-		-))		
1 (a)	(b)		(d)	(e) Cost or other basis See the Note below			(h) Gain or (loss) Subtract column (e)		
Description of property (Example: 100 sh. XYZ Co.)	Date acquired (Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).		

						adjustinisht	
WEALTHFRONT BROKERAGE LLC	01/01/23	12/31/23	1,244.	1,278.			-34.
ROBINHOOD SECURITIES LLC	01/01/23	12/31/23	42.	141.			-99.
ACORNS SECURITIES LLC	01/01/23	12/31/23	94.	124.	W	1.	-29.
2 Totals. Add the amounts in columns negative amounts). Enter each total Schedule D, line 1b (if Box A above above is checked), or line 3 (if Box 6).	al here and inc is checked), li i	lude on your ne 2 (if Box B	1,380.	1,543.		1.	-162.

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.

Form 8949 (2023) Attachment Sequence No. 12A Page 2

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

Social security number or taxpayer identification number 182-95-4973

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.

X	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

(a) Description of property	(b) Date acquired	(c) Date sold or disposed of	(d) Proceeds (sales price)	(e) Cost or other basis See the Note below and see <i>Column</i> (e)	See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	(Mo., day, yr.)	(see instructions)	in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	combine the result with column (g).
WEALTHFRONT BROKERAGE LLC	01/01/22	12/31/23	146.	136.			10.
ROBINHOOD SECURITIES LLC	01/01/22	12/31/23	246.	812.			-566.
ACORNS SECURITIES LLC	01/01/22	12/31/23	538.	493.	W	16.	61.
BAKKT	01/01/22	12/31/23	1.	3.			-2.
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 8b (if Box D above above is checked), or line 10 (if Box	I here and inc is checked), lir	lude on your ne 9 (if Box E	931.	1,444.		16.	-497.

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.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

Your social security number

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

MANO	OJ KUMAR MANCHIKANTI & ANJALI MURARISHE	TTY					182-	95-4973		
Par										
	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	rty, use	Schedule	C . See	instru	ctions. If you a	re an ind	dividual, rep	ort farm	
A I	Did you make any payments in 2023 that would require you	to file	Form(s) 1	naa2 S	See in	etructions		□ V _c	se X No	_
	f "Yes," did you or will you file required Form(s) 1099?									
				• •	• •		· · ·		,	
1a	Physical address of each property (street, city, state, ZII		<u> </u>							
Α	F.NO:302,LINGOJIGUDA SAROORNAGAR,L.B.1	NAGAR	R TELAN	IGANA	IN	500035				
В										
С					ı				Г	
1b	Type of Property 2 For each rental real estate property				Fa	ir Rental		nal Use	QJV	
	(from list below) above, report the number of fair personal use days. Check the Q			•		Days	L	ays		
A_	gersonal use days. Check the Quite if you meet the requirements to			A		365		0		
B	qualified joint venture. See instru			B C						
	of Dyon out a			C						
	of Property: Single Family Residence 3 Vacation/Short-Term Ren	tal	5 Land	ı	7	Self-Rental				
	Multi-Family Residence 4 Commercial	ııaı	6 Roya				ibo)			
	Widiti-i arilly residence 4 Commercial		O HOya	111103	0	Other (descr				
						Propertie	es:			
Incon				Α		В			С	
3	Rents received	3		9	80.					
4	Royalties received	4								
Expe		_								
5	Advertising	5								
6	Auto and travel (see instructions)	6			0.2					
7	Cleaning and maintenance	7		2,5	93.					
8 9	Commissions	8								
10	Insurance	10								_
11	Management fees	11		2,7	61					
12	Mortgage interest paid to banks, etc. (see instructions)	12		4,1	01.					_
13	Other interest	13		4 1	03.					_
14	Repairs	14			85.					_
15	Supplies	15		3,9						_
16	Taxes	16		<u> </u>						_
17	Utilities	17		3,9	87.					_
18	Depreciation expense or depletion	18								
19	Other (list)	19								
20	Total expenses. Add lines 5 through 19	20		21,3	27.					
21	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 Form 6198	21	-	-20,3	47.					
22	Deductible rental real estate loss after limitation, if any,		,			,				
	on Form 8582 (see instructions)	22	(20,34		(0.00)()
23a	Total of all amounts reported on line 3 for all rental prope				23a		980.	_		
b	Total of all amounts reported on line 4 for all royalty prop				23b					
C	Total of all amounts reported on line 12 for all properties				23c					
d	Total of all amounts reported on line 18 for all properties			•	23d	0.1	227			
е 24	Total of all amounts reported on line 20 for all properties Income. Add positive amounts shown on line 21. Do not		do apy la		23e	<u> </u>	,327.			
24 25	Losses. Add royalty losses from line 21 and rental real estat		-		 nter to	tal losses hor	_	+	20,347.	
	Total rental real estate and royalty income or (loss).							(40,3 4 /.	
26	here. If Parts II, III, and IV, and line 40 on page 2 do no									
	Schedule 1 (Form 1040), line 5. Otherwise, include this a						ˈˈ ₂₆		-20.347	

2441

Child and Dependent Care Expenses

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

OMB No. 1545-0074

Attachment

Department of the Treasury Go to www.irs.gov/Form2441 for instructions and the latest information. Sequence No. 21 Internal Revenue Service Name(s) shown on return Your social security number 182-95-4973 MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirements, check this box. B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, check this box. Persons or Organizations Who Provided the Care—You must complete this part. If you have more than three care providers, see the instructions and check this box (d) Was the care provider your household employee in 2023? (c) Identifying number 1 (a) Care provider's (b) Address (e) Amount paid For example, this generally includes (number, street, apt. no., city, state, and ZIP code) name (SSN or EIN) (see instructions) nannies but not daycare centers. (see instructions) Yes No Yes □No Yes No Complete only Part II below. Did you receive dependent care benefits? Complete Part III on page 2 next. Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions. **Credit for Child and Dependent Care Expenses** Part II Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box (c) Check here if the (d) Qualified expenses you incurred and paid (a) Qualifying person's name (b) Qualifying person's qualifying person was over in 2023 for the person social security number age 12 and was disabled. First Last (see instructions) listed in column (a) Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person 3 or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 Enter your **earned income**. See instructions 4 4 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student 5 or was disabled, see the instructions); all others, enter the amount from line 4 . . . 5 0. 6 6 Enter the **smallest** of line 3, 4, or 5 7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: If line 7 is: But not Decimal But not **Decimal But not Decimal** Over Over Over over amount is over amount is over amount is \$0 - 15,000\$25,000-27,000 \$37,000 - 39,000.23 .28 .22 15,000 - 17,000.34 27,000 - 29,00039,000 - 41,0008 Χ 17,000 - 19,000.33 29,000-31,000 .27 41,000 - 43,000.21 .20 19,000-21,000 .32 31,000 - 33,000.26 43,000-No limit 21,000-23,000 .31 33,000-35,000 .25 23,000-25,000 .30 35,000 - 37,000.24 9a Multiply line 6 by the decimal amount on line 8 If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c c Add lines 9a and 9b and enter the result 9с

on Schedule 3 (Form 1040), line 2

10

Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions | 10

Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and

11

Form 2441 (2023) Page **2**

Part	III Dependent Care Benefits		
12	Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	100.
13	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions	13	100.
14	If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions	14	(
15	Combine lines 12 through 14. See instructions	15	100.
16	Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s)		
17	Enter the smaller of line 15 or 16		
18	Enter your earned income . See instructions		
19	Enter the amount shown below that applies to you.		
	• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).		
	 instructions for line 5). If married filing separately, see instructions. 		
	All others, enter the amount from line 18.		
20	Enter the smallest of line 17, 18, or 19		
21	Enter \$5,000 (\$2,500 if married filing separately and you were		
	required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed		
22	under your dependent care plan. See instructions	-	
22	No. Enter -0		
	☐ Yes. Enter the amount here	22	0.
23	Subtract line 22 from line 15		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0.
25	Excluded benefits. If you checked "No" on line 22, enter the smaller of line 20 or line 21.		•••
	Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0	25	0.
26	Taxable benefits. Subtract line 25 from line 23. If zero or less, enter -0 Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e	26	100.
	To claim the child and dependent care credit,		
	complete lines 27 through 31 below.		
27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	
29	Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception . If you paid 2022 expenses in 2023, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. Don't include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	
		<u> </u>	

SCHEDULE 8812 (Form 1040)

Credits for Qualifying Children and Other Dependents

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

OMB No. 1545-0074

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

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

Attachment Sequence No. **47**

Your social security number

IANO	J KUMAR MANCHIKANTI & ANJALI MURARISHETTY	L82-95-	4973
Par	t 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	152,005.
2a	Enter income from Puerto Rico that you excluded 2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 2d	0.
3	Add lines 1 and 2d	. 3	152,005.
4	Number of qualifying children under age 17 with the required social security number 4	1	
5	Multiply line 4 by \$2,000	. 5	2,000.
6	Number of other dependents, including any qualifying children who are not under age		
	17 or who do not have the required social security number	0	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. reside	nt	
	alien. Also, do not include anyone you included on line 4.		
7	Multiply line 6 by \$500	. 7	
8	Add lines 5 and 7	. 8	2,000.
9	Enter the amount shown below for your filing status.		
	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	. 9	400,000.
10	Subtract line 9 from line 3.		
	• If zero or less, enter -0		
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For		
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	. 10	0.
11	Multiply line 10 by 5% (0.05)	. 11	0.
12	Is the amount on line 8 more than the amount on line 11?	. 12	2,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit	lit.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
	Yes. Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from Credit Limit Worksheet A	. 13	17,939.
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	al child ta	ax credit
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR		
	(also complete Schedule 3, line 11) before completing Part II-A.		
or Pa	perwork Reduction Act Notice, see your tax return instructions. BAA REV 02/16/24 PRO	Schedule 8	3812 (Form 1040) 202
_	· · · · · · · · · · · · · · · · · · ·		

Schedule 8812 (Form 1040) 2023

Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: If you file Form 2555, you cannot claim the additional child tax credit.		
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line	27 .	
16a	Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A		
	and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: x \$1,600.		
	Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result $\dots \dots \dots \dots \dots \dots \dots \dots \dots$	20	
	Next. On line 16b, is the amount \$4,800 or more?		
	No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the		
	smaller of line 17 or line 20 on line 27.		
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27.		
	Otherwise, go to line 21.		
Part	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	s of F	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	-	
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.		
25		25	
25 26	Subtract line 24 from line 23. If zero or less, enter -0	25	
20	Next, enter the smaller of line 17 or line 26 on line 27.	20	
Part II-C Additional Child Tax Credit			
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	
41	This is your additional child tax cicuit. Effect this amount on Polin 1040, 1040-58, or 1040-58, fille 20	41	

Form **8995**

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023

Attachment Sequence No. **55**

Internal Revenue Service

Name(s) shown on return

Department of the Treasury

MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

Your taxpayer identification number 182-95-4973

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	, ,	(c) Qualified business income or (loss)		
i						
ii						
iii						
iv						
v						
2 3 4	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 3 (
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5			
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 201.				
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 (
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0	8 201.				
9	· · · · · · · · · · · · · · · · · · ·		9	40.		
10	Qualified business income deduction before the income limitation. Add lines 5 and	i i	10	40.		
11 12	Taxable income before qualified business income deduction (see instructions) Enter your net capital gain, if any, increased by any qualified dividends	11 124,305.	-			
12	(see instructions)	12 204.				
13	Subtract line 12 from line 11. If zero or less, enter -0	13 124,101.				
14	Income limitation. Multiply line 13 by 20% (0.20)		14	24,820.		
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on					
16	the applicable line of your return (see instructions)			40.		
16 17	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than			(0.)		
	zero, enter -0			(0.)		

(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074 For tax year 20 23 Attachment

Sequence No. 70

Taxpayer identification number

MAN	OJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY	182-95-4973	3		
Preparer's name Preparer tax identific		ition numb	er		
	M PRIYA RAM SAGAR GUPTA TALLAM	P02082703			
Part					
Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-for the benefit(s) claimed (check all that apply). □ EIC 区 CTC/ACTC/ODC □ AOTC □ HOH					
1	Did you complete the return based on information for the applicable tax year provided by	y the taxpayer	Yes	No	N/A
	or reasonably obtained by you?		×		
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?				
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you meet the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.		X		
	• Review information to determine that the taxpayer is eligible to claim the credit(s) and status and to figure the amount(s) of any credit(s)		X		
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsist answer questions 4a and 4b. If " No ," go to question 5.)	tent? (If " Yes ,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent inf	ormation? .			
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention requirement keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) p taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing state the amount(s) of the credit(s)	, a copy of any o prepare Form rovided by the tus or to figure	×		
	the amount(s) of the credit(s)				
	Ziot tilogo desamento provided by the taxpayor, il arry, that you relied on.				
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate e credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?		×		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous	year?	×		
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)				
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a				
	correct Schedule C (Form 1040)?				

orm 88	867 (Rev. 11-2023)			Page 2	
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)		
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A	
b	has supported the child the entire year?				
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?				
Part		claim C	CTC, A	CTC,	
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes	No	N/A	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	×			
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar	×			
Part	statement to the return?		 Part \	/\ /\	
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quatuition and related expenses for the claimed AOTC?	alified	Yes	No	
Part			Part	VI.)	
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?		Yes	No	
Part	VI Eligibility Certification				
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HO	d filing	status	
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responsing your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	urn or filing	
	 B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filing status, if claimed; 	ist for a	ny app	licable	
	C. Submit Form 8867 in the manner required; and				
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 880 Document Retention.	67 instru	uctions	under	
	1. A copy of this Form 8867.				
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.				
	Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).	's eligib	ility for	the	
	A record of how, when, and from whom the information used to prepare this form and the applical obtained.	ble worl	ksheet(s) was	
	5. A record of any additional information you relied upon, including questions you asked and the taxle determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount of the taxpayer's eligibility for the credit of the credit o	payer's ınt(s) of	respon the cre	ses, to dit(s).	
	If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).				
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	· .	Yes	No	

REV 02/16/24 PRO