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



<b>£1040</b>		artment of the Treasury-Internal Revenue Servi		urn	20 <b>2</b>	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this space.
For the year Ja	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	oarate i	instructions.
Your first name	e and m	iddle initial	Last nar	me	<u>-</u>						Your so	cial sec	curity number
GOBENAT	Н		MUTH	U SAMY	RAJES	WAF	RI				382	33	4505
		s first name and middle initial	Last nar										security number
ROHINI			GOPI	NATH							106	53	2846
Home address	(numbe	er and street). If you have a P.O. box, see	instructio	ons.				A	Apt. no.			•	ection Campaig
1235 MO	UNT	LAUREL PL											ou, or your
City, town, or	post offi	ice. If you have a foreign address, also co	mplete sp	paces belo	w.	Sta	te	ZIP c	ode			0	jointly, want \$3
SUWANEE						GA.	A	300	24		•		nd. Checking a not change
Foreign countr	y name		F	oreign pro	vince/state/o	count	ty	Foreig	n postal c		your tax		ınd.
Filing Status	s [	Single					☐ Head of h	useh	old (HOI	<u>'</u> -			
Check only	_	Married filing jointly (even if only o	ne had ir	ncome)					`	,			
one box.		Married filing separately (MFS)		,			☐ Qualifying	surviv	/ing spoi	use (C	QSS)		
	If y	you checked the MFS box, enter the	name o	of your spo	ouse. If you	ı che	ecked the HOF	or Q	SS box,	enter	the chi	ld's na	me if the
	qu	ıalifying person is a child but not you	ır depen	ident:									
Digital	At a	ny time during 2023, did you: (a) rec	eive (as a	a reward.	award, or	pavn	ment for prope	rtv or	services	): or (	b) sell.		
Assets		nange, or otherwise dispose of a digi										□ Ye	es 🗵 No
Standard	Som	neone can claim: You as a de	pendent	: <u>Y</u>	our spous	e as	a dependent				-		
Deduction		Spouse itemizes on a separate retur	n or you	were a d	ual-status	alien	<u> </u>						
Age/Blindnes	s You	: Were born before January 2, 1	959	Are blin	nd <b>Spc</b>	ouse	: Was bor	n befo	ore Janua	arv 2.	1959		s blind
Dependent				Ī	cial security		(3) Relationsh	- 1					(see instructions)
If more		irst name Last name			number		to you		Child t		1		or other dependent
than four	JAl	NANEE GOBENATH		672-	46-009	5	Daughter			X			
dependents,									[				
see instruction and check	ıs ——												
here													
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see	e instructi	ons)						1a		96,543.
Attach Form(s)	b	Household employee wages not re	eported (	on Form(s	s) W-2						1b		
W-2 here. Also	С	Tip income not reported on line 1a	a (see ins	structions	)						1c		
attach Forms W-2G and	d	Medicaid waiver payments not rep				nstru	ictions)				1d		
1099-R if tax	е	Taxable dependent care benefits f	rom For	m 2441, l	ine 26 .						1e		
was withheld.	f	Employer-provided adoption bene	fits from	Form 88	39, line 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	,					, .			1h		0.
instructions.	i	Nontaxable combat pay election (s	see instr	uctions)			<u>1</u> i						
	z	Add lines 1a through 1h	. ; .								1z		96,543.
Attach Sch. B	2a		2a				axable interest				2b		243.
if required.	3a_		3a				rdinary divide				3b		
Standard	4a		4a				axable amoun				4b		
Deduction for—	5a	<del>-</del>	5a				axable amoun				5b		
Single or Married filing	6a	,	6a				axable amoun	t		٠ _	6b		
separately,	C	If you elect to use the lump-sum e				`	,						
\$13,850 Married filing	7	Capital gain or (loss). Attach Sche								. L	7		
jointly or Qualifying	8	Additional income from Schedule									8		-33,413.
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,		•							9		63,373.
\$27,700 • Head of	10	Adjustments to income from Sche									10		60.050
household, \$20,800	11	Subtract line 10 from line 9. This is	•	-							11		63,373.
If you checked	12	Standard deduction or itemized									12		27,700.
any box under Standard	13	Qualified business income deducti									13		07 700
Deduction, see instructions.	14	Add lines 12 and 13									14		27 <b>,</b> 700.
	/ 1h	SUBTRACT LING 1/1 from ling 11 1t zor	O OF LOCK	- Ontor	INCICIO	CALLE 1	TOVODIO IDOOM	. ~					3 5 1 3

Form 1040 (202	3)								Page <b>2</b>
Tax and	16	Tax (see instructions). Check	if any from Form	n(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	з 🗌		16	3,841.
Credits	17	Amount from Schedule 2, line				-		. 17	
	18	Add lines 16 and 17						. 18	3,841.
	19	Child tax credit or credit for o	other dependen	ts from Sched	ule 8812			. 19	2,000.
	20	Amount from Schedule 3, line	e8					. 20	
	21	Add lines 19 and 20						. 21	2,000.
	22	Subtract line 21 from line 18.	. If zero or less,	enter -0				. 22	1,841.
	23	Other taxes, including self-er	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>					. 24	1,841.
Payments	25	Federal income tax withheld							,
,	а	Form(s) W-2				25a	69	7.	
	b	Form(s) 1099				25b			
	С	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c	•					25d	697.
If you have a	26	2023 estimated tax payment						. 26	
qualifying child,	27	Earned income credit (EIC)		• •		27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit	from Form 8863	3. line 8		29			
	30	Reserved for future use				30			
	31	Amount from Schedule 3, line				31			
	32	Add lines 27, 28, 29, and 31.					· .	. 32	
	33	Add lines 25d, 26, and 32. The						-	697.
Refund	34	If line 33 is more than line 24						34	
rioidila	35a	Amount of line 34 you want r				•		35a	
Direct deposit?	b	Routing number   X   X   X			_	Checking	Savino		
See instructions.		Account number X X X						, -	
	36	Amount of line 34 you want a				36			
Amount	37	Subtract line 33 from line 24.	This is the amo	ount vou owe					
You Owe	٠.	For details on how to pay, go						. 37	1,148.
	38	Estimated tax penalty (see in	structions) .			38	4	1.	·
Third Party	Do	you want to allow another	person to disc	cuss this retu	n with the IRS?	See			
Designee		structions				. Yes.	Comple <sup>-</sup>	te below.	<b>⋈</b> No
		signee's		Phone				entification	
		me		no.			mber (PIN	<u> </u>	-fl
Sign		der penalties of perjury, I declare th lief, they are true, correct, and comp							
Here		ur signature			, , , , I				nt vou an Identity
	10	ui signature		Date	Date Your occupation				IN, enter it here
Joint return?					SOFTWARE E	ENGINEER	(5	ee inst.)	
See instructions.		ouse's signature. If a joint return, b	oth must sign.	Date	Spouse's occupati	ion			nt your spouse an
Keep a copy for your records.								lentity Prote ee inst.)	ection PIN, enter it here
,		(550) (500) 051(		F " !!	HOME MAKER				
		one no. (770) 633-2512 eparer's name	Preparer's signat	Email address	MSRGOBENAT	TH@GMAIL.C Date	OM PTIN		Check if:
Paid								00700	
Preparer		M PRIYA RAM SAGAR GUPTA		A KAM SAC	JAK GUPTA	03/21/2024		)82703	Self-employed
Use Only		m's name GLOBAL TAX		INICITE OF A	T 00016				(678) 965-9522
		m's address 245 ROONES		INSWICK N				irm's EIN	Form <b>1040</b> (2023)
COLO WWW ITS O	uvrrorr	n rugo ior instructions and the lates	SUBJORNATION.		DAA	DEV/ 02/07/24 DDC	١		Form (U4U (2023)

### 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

GOBENATH MUTHU SAMY RAJESWARI & ROHINI GOPINATH

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

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

	Sequence No. <b>01</b>
Your soc	ial security number
382-33	-4505

Par	Additional income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	-15 <b>,</b> 911.
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-17,502.
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		
- 1	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:			
		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			
	1040. 1040-SR. or 1040-NR. line 8		10	-33,413.

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

Par	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				
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	04:			
		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:	24z			
25				25	
25 26	Total other adjustments. Add lines 24a through 24z			25	_
20	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> Form 1040, 1040-SR, or 1040-NR, line 10	. ⊏nter	nere and on	26	
					le 1 (Form 1040) 2023
	BAA	KEV 03/0	07/24 PRO	JUNEUU	ie i (Fulli 1040) 2023

## SCHEDULE C (Form 1040)

## Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065. Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attachment Sequence No. **09** 

	of proprietor INI GOPINATH						security number (SSN) -53-2846
A ROH.		n incl	uding product or consists (as	o inot	uctions)		
A	Principal business or profession	, ITICI	uding product of service (se	e mstrt	actions)		er code from instructions
	ESHOPPING	. In					1 2 4 9 9 0
С	Business name. If no separate		ess name, leave blank.				ployer ID number (EIN) (see instr.
	INDIA ESHOPPING LI		1005			8 7	4 0 8 5 6 8 7
E	Business address (including s						
	City, town or post office, state						
F	Accounting method: (1)		h (2) Accrual (3	) [ (	Other (specify)		
G					2023? If "No," see instructions for li		
Н	-		-				
I					n(s) 1099? See instructions		
J		e requi	red Form(s) 1099?				Yes . No
Par	Income						
1					this income was reported to you on	- 1	
	•				i	1	
2	Returns and allowances					2	
3	Subtract line 2 from line 1 .					3	
4							
5	Gross profit. Subtract line 4 f	rom lin	ne 3			5	
6	Other income, including feder	al and	state gasoline or fuel tax cre	dit or r	refund (see instructions)	6	
7	Gross income. Add lines 5 ar	nd 6 .			<u> </u>	7	
Part	<b>Expenses.</b> Enter ex	pense	es for business use of yo	our ho	me <b>only</b> on line 30.		
8	Advertising	8		18	Office expense (see instructions) .	18	
9	Car and truck expenses			19	Pension and profit-sharing plans .	19	
	(see instructions)	9		20	Rent or lease (see instructions):		
10	Commissions and fees .	10	50.	а	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179			22	Supplies (not included in Part III) .	22	
	expense deduction (not included in Part III) (see			23	Taxes and licenses	23	4,265.
	instructions)	13		24	Travel and meals:		
14	Employee benefit programs			а	Travel	24a	1,930.
	(other than on line 19) .	14		b	Deductible meals (see instructions)	24b	1,400.
15	Insurance (other than health)	15		25	Utilities	25	3,040.
16	Interest (see instructions):			26	Wages (less employment credits)	26	
а	Mortgage (paid to banks, etc.)	16a	5,226.	27a	Other expenses (from line 48)	27a	
b	Other	16b		b	Energy efficient commercial bldgs		
17	Legal and professional services	17			deduction (attach Form 7205)		
28	Total expenses before expen	ses fo	r business use of home. Add	l lines 8	3 through 27b	28	15,911.
29	Tentative profit or (loss). Subt	ract lin	e 28 from line 7			29	-15,911.
30	Expenses for business use of	of your	home. Do not report these	expe	nses elsewhere. Attach Form 8829		
	unless using the simplified me	-	•				
	Simplified method filers only	: Ente	r the total square footage of	(a) you	ır home:	.	
	and (b) the part of your home	used f	or business:		Use the Simplified		
	Method Worksheet in the instr	ruction	s to figure the amount to en	ter on I	ine 30	30	
31	Net profit or (loss). Subtract	line 30	from line 29.		,		
	• If a profit, enter on both <b>Sch</b> checked the box on line 1, see		, ,		, , ,	31	-15,911.
	• If a loss, you must go to lin	e 32.			J		
32	If you have a loss, check the b		at describes your investment	in this	activity. See instructions.		
	<ul> <li>If you checked 32a, enter th</li> </ul>	e loss	on both <b>Schedule 1 (Form</b>	104N I	line 3, and on Schedule		
	SE, line 2. (If you checked the		•		,	32a	X All investment is at risk.
	Form 1041, line 3.		, , , , , , , , , , , , , , , , , , , ,		, 2000	32b	☐ Some investment is not
	• If you checked 32b, you mu	st atta	ch Form 6198. Your loss ma	av be li	mited.		at risk.

BAA

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

Part	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b> Other (atta	ach ex	nlanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing invento If "Yes," attach explanation	ry?	. Tes	☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part	Information on Your Vehicle. Complete this part only if you are claiming car or are not required to file Form 4562 for this business. See the instructions for line 1 Form 4562.			
43	When did you place your vehicle in service for business purposes? (month/day/year)			
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your	vehicle	e for:	
а	Business b Commuting (see instructions) c C	Other		
45	Was your vehicle available for personal use during off-duty hours?			☐ No
46	Do you (or your spouse) have another vehicle available for personal use?			☐ No
47a	Do you have evidence to support your deduction?			☐ No
b	If "Yes," is the evidence written?		Tes	☐ No
Part	If "Yes," is the evidence written?	27b,	or line 30.	
48	Total other expenses. Enter here and on line 27a	48		

#### **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

GOBE	NATH MUTHU SAMY RAJESWARI & ROHINI GOPI	INATE	I				382-3	33-4505		
Part		d Roy	yalties							
	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	ty, use	Schedule	<b>C</b> . See	instru	ctions. If you are	e an ind	lividual, rep	ort farm	
A I	Did you make any payments in 2023 that would require you	to file	Form(s) 1	0997.5	See in	structions			s X No	
	Physical address of each property (street, city, state, ZIF									
1a										
A	60A NORTH NEW STREET UREMELALAGIAN, TEN	IKASI	TAMII	NAD	U IN	627852				
В										
С					_					
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair				Fa	nir Rental Days		nal Use ays	QJV	
Α	gersonal use days. Check the Qu			Α		365		0		_
B	if you meet the requirements to f	file as a	a Î	B		303		0		
C	qualified joint venture. See instru	ıctions	i.	C						
	of Property:									
	Single Family Residence 3 Vacation/Short-Term Ren	tal	5 Land		7	Self-Rental				
	Multi-Family Residence 4 Commercial		6 Roya			Other (describ	oe)			
				•		Propertie	s:			
Incon				<b>A</b>	72.	В			С	
3 4	Rents received	3		0	12.					
Expe	Royalties received	4								
⊑xpei 5	Advertising	5								
6	Auto and travel (see instructions)	6								
7	Cleaning and maintenance	7		3.2	78.					
8	Commissions	8		- 0, -						
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11		2,9	53.					
12	Mortgage interest paid to banks, etc. (see instructions)	12								
13	Other interest	13								
14	Repairs	14			98.					
15	Supplies	15		2,6	14.					
16	Taxes	16								
17	Utilities	17			96.					
18	Depreciation expense or depletion	18		2,6	35.					
19	Other (list)	19		10 1	7.4					
20	Total expenses. Add lines 5 through 19	20		18,1	/4.					
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	_	-17 <b>,</b> 5	02					
22	Deductible rental real estate loss after limitation, if any,	-1		<u> </u>	· ·					
	on <b>Form 8582</b> (see instructions)	22	(	17,50	12 )	(		)(		)
23a	Total of all amounts reported on line 3 for all rental prope	$\vdash$		,	23a		672.			
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	2,	635.			
е	Total of all amounts reported on line 20 for all properties				23e		174.			
24	Income. Add positive amounts shown on line 21. Do not		de any los	sses			24			
25	Losses. Add royalty losses from line 21 and rental real estate	e losse	s from lin	e 22. Eı	nter to	tal losses here	25	(	17 <b>,</b> 502.	. )
26	Total rental real estate and royalty income or (loss).									
	here. If Parts II, III, and IV, and line 40 on page 2 do no									
	Schedule 1 (Form 1040), line 5. Otherwise, include this ar	mount	in the tot	al on li	ne 41	on page 2	26		-17.502	2

### SCHEDULE 8812 (Form 1040)

# Credits for Qualifying Children and Other Dependents

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

2023

OMB No. 1545-0074

Attachment Sequence No. 47

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

Go to  $\ensuremath{\textit{www.irs.gov/Schedule8812}}$  for instructions and the latest information.

Your social security number

GOBE	NATH MUTHU SAMY RAJESWARI & ROHINI GOPINATH	382-33	-4505
Pai	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	63,373.
2a	Enter income from Puerto Rico that you excluded		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 2d	0.
3	Add lines 1 and 2d	. 3	63,373.
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. residues to the control of the con	dent	
	alien. Also, do not include anyone you included on line 4.		
7	Multiply line 6 by \$500	-	
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 $\int$	. 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)		0.
12	Is the amount on line 8 more than the amount on line 11?		2,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax cr	edit.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
12	Yes. Subtract line 11 from line 8. Enter the result.	12	
13	Enter the amount from Credit Limit Worksheet A		3,841.
14	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b>	. 14	2,000.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	1 1 11 1	114
	If the amount on line 12 is more than the amount on line 14, you may be able to take the <b>addition</b>		
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-N	k through	line 2/
	(also complete Schedule 3, line 11) before completing Part II-A.		

BAA

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	e 27 .	
16a	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A		
	and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: x \$1,600.		
	Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the <b>smaller</b> 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 $\dots \dots \dots \dots \dots \dots \dots \dots \dots \dots$	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.	( )	. 5:
	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	S Of P	uerto 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		
22	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.		
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
25 26	Enter the <b>larger</b> of line 20 or line 25	26	
20	Next, enter the smaller of 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 clind tax credit. Enter this amount on Portin 1040, 1040-500, 01 1040-100, fille 20	41	

(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

GOBI	ENATH MUTHU SAMY RAJESWARI & ROHINI GOPINATH	382-33-450	5		
Prepare	's name	Preparer tax identifica	ition numb	oer	
SYAN	M PRIYA RAM SAGAR GUPTA	P02082703			
Part	Due Diligence Requirements				
	check the appropriate box for the credit(s) and/or HOH filing status claimed on the retubenefit(s) claimed (check all that apply).		the rel		arts I-V HOH
1	Did you complete the return based on information for the applicable tax year provided	by the taxpayer	Yes	No	N/A
	or reasonably obtained by you?		×		
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you rethe following.				
	<ul> <li>Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> </ul>	·			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) an 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 " <b>No</b> ," go to question 5.)	tent? (If "Yes,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent in	formation? .			
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 require 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 t 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) ptaxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing state the amount(s) of the credit(s)	7, a copy of any o prepare Form provided by the atus or to figure	X		
	List those documents provided by the taxpayer, if any, that you relied on:				
	and another designation provided by the tarpayor, it arry, that you relied on				
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?	return if his/her	×		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous		X		
-	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	,	ت ا		
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare correct Schedule C (Form 1040)?	a complete and	×		

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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	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim C	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 statement to the return?	×		
Part			 Part \	/\
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qua	alified	Yes	No
D	tuition and related expenses for the claimed AOTC?			
Part	· · · · · · · · · · · · · · · · · · ·			
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?	x year	Yes	No
Part	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	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit( status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	urn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed;</li> </ul>	list 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 88 Document Retention.	67 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>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).</li></ol>	's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the applica obtained.</li></ol>	ble worl	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	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 related to a claim of an applicable credit or HOH filing status (see instructions for more information	:h failur ).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	t, and	Yes	No
	complete?	· · · Form <b>88</b> 0		11-2023

### Additional Information From 2023 Federal Tax Return

Schedule C (ESHOPPING): Profit or Loss from Business

Ln 24b: 50% limit Itemization Statement

Description	Amount
	2,800.
Total	2,800.

### Schedule C (ESHOPPING): Profit or Loss from Business

Line 25 Itemization Statement

Description	Amount
PHONE BILLS	1,750.
INTERNET BILLS	1,290.
Total	3,040.