

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

Personal information section including names (CHANDRA SEKARAN, RAMASAMY, KEERTHANA, GOVINDAN), social security numbers (191-23-1559, 679-60-8578), and address (344 DUCK CREEK LN, LEXINGTON, SC 29072).

Filing Status section with checkboxes for Single, Married filing jointly (checked), Married filing separately, Head of household (HOH), and Qualifying surviving spouse (QSS).

Digital Assets section with a checkbox for 'No' indicating no digital assets were received or sold during 2023.

Standard Deduction section with checkboxes for 'You as a dependent', 'Your spouse as a dependent', and 'Spouse itemizes on a separate return'.

Age/Blindness section with checkboxes for 'Were born before January 2, 1959' and 'Are blind' for both taxpayer and spouse.

Table of Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, and Credit for other dependents. Lists KANIKTHAN and SASHINI as dependents.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2 is 75,755. Other earned income is 0. Total income is 75,755.

Table for Tax-exempt interest (2a), Qualified dividends (3a), IRA distributions (4a), Pensions and annuities (5a), and Social security benefits (6a).

Table for Taxable interest (2b), Ordinary dividends (3b), Taxable amount (4b, 5b, 6b), Capital gain or loss (7), Additional income (8), Total income (9), Adjustments (10), Adjusted gross income (11), Standard deduction (12), Business income deduction (13), and Taxable income (15) of 34,719.

Standard Deduction for: Single or Married filing separately, \$13,850; Married filing jointly or Qualifying surviving spouse, \$27,700; Head of household, \$20,800.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	3,727.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	3,727.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	3,527.
	20	Amount from Schedule 3, line 8	20	200.
	21	Add lines 19 and 20	21	3,727.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	0.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	5,843.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	5,843.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) <input type="checkbox"/> NO	27	
	28	Additional child tax credit from Schedule 8812	28	473.
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	473.
	33	Add lines 25d, 26, and 32. These are your total payments	33	6,316.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	6,316.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	6,316.
Direct deposit? See instructions.	b	Routing number 082000073 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 487004494620		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

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

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

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

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

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (501) 503-8393	Email address CHANDRA.RAMASAMY@OUTLOOK.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/05/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816		Phone no. (678) 965-9522	Firm's EIN 84-3171965

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **01**

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

CHANDRA SEKARAN RAMASAMY & KEERTHANA GOVINDAN

Your social security number

191-23-1559

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-13,336.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABL account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount: _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-13,336.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

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

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other payments or refundable credits. List type and amount: _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **13**

Name(s) shown on return

CHANDRA SEKARAN RAMASAMY & KEERTHANA GOVINDAN

Your social security number

191-23-1559

Part I Income or Loss From Rental Real Estate and Royalties

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

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

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

A 1/115 GOUNDER ST, PULIVALAM MUSIRI TALUK TRICHY DT TAMILNADU IN 621006

B
C

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

Type of Property:

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

Income:	Properties:		
	A	B	C
3 Rents received	3 621.		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 2,010.		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11 1,895.		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14 2,878.		
15 Supplies	15 2,040.		
16 Taxes	16		
17 Utilities	17 2,189.		
18 Depreciation expense or depletion	18 2,945.		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 13,957.		
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 -13,336.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (13,336.)		
23a Total of all amounts reported on line 3 for all rental properties	23a 621.		
b Total of all amounts reported on line 4 for all royalty properties	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 2,945.		
e Total of all amounts reported on line 20 for all properties	23e 13,957.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 (13,336.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26 -13,336.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-13,336.

Schedule E (Form 1040) 2023

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

CHANDRA SEKARAN RAMASAMY & KEERTHANA GOVINDAN

191-23-1559

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	62,419.
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	62,419.	
4	Number of qualifying children under age 17 with the required social security number	4	2	
5	Multiply line 4 by \$2,000	5	4,000.	
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	4,000.	
9	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } 	9	400,000.	
10	Subtract line 9 from line 3. <ul style="list-style-type: none"> • 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	4,000.	
	<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	3,527.	
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	3,527.	

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	473.	
b	Number of qualifying children under 17 with the required social security number: <u>2</u> 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	3,200.	
	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	473.	
18a	Earned income (see instructions)	18a	75,755.	
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 checked="" type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	73,255.	
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 checked="" 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	10,988.	

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.	21		
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	473.
-----------	--	-----------	------

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

2023
Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

CHANDRA SEKARAN RAMASAMY & KEERTHANA GOVINDAN

191-23-1559



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2023. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2023 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2020 and **before** the due date (including extensions) of your 2023 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you can't take this credit
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1		
2	7,318.	
3	7,318.	
4		
5	7,318.	
6	2,000.	
7		2,000.
8	62,419.	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
Enter on line 9—				
---	\$21,750	0.5	0.5	0.5
\$21,750	\$23,750	0.5	0.5	0.2
\$23,750	\$32,625	0.5	0.5	0.1
\$32,625	\$35,625	0.5	0.2	0.1
\$35,625	\$36,500	0.5	0.1	0.1
\$36,500	\$43,500	0.5	0.1	0.0
\$43,500	\$47,500	0.2	0.1	0.0
\$47,500	\$54,750	0.1	0.1	0.0
\$54,750	\$73,000	0.1	0.0	0.0
\$73,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

10	Multiply line 7 by line 9	200.
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	3,727.
12	Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	200.

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

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 CHANDRA SEKARAN RAMASAMY & KEERTHANA GOVINDAN		Taxpayer identification number 191-23-1559
Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM		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"/>



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Form with fields for First name and middle initial, Last name, Your social security number, Spouse's first name, if married filing jointly, Last name, Spouse's social security number, Mailing address (number and street, PO Box), Daytime phone number, City, State, ZIP, Tax Year.

Part I Information from your SC1040, Individual Income Tax Return

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Federal taxable income, SC tax, Use Tax, Total Tax, SC Income Tax Withheld, Refundable credits, Refund, and Balance due.

Part II Bank information for Refund or Balance Due

Form with fields for Routing number (RTN), Bank account number (BAN), and Type of account (Checking/Savings).

For Balance Due:

Form with fields for Payment Withdrawal Date and Payment Withdrawal Amount \$.

Part III Declaration of taxpayer

- 13. a. I consent for my refund to be directly deposited as designated in Part II. I declare that the information on line 1 through line 8 is correct. If I filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund. b. I authorize the South Carolina Department of Revenue (SCDOR) and its designated agents to initiate an ACH Debit request to my bank account, provided in Part II, for payment of the South Carolina taxes I owe.

If the SCDOR does not receive full and timely payment of my tax liability, I understand that I am responsible for the balance due, including all penalties and interest.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. This declaration is based on all information of which the preparer has any knowledge.

Do not submit a copy of this form to the SCDOR. Return the signed copy to your paid preparer. Keep a copy with your tax records.

Form with fields for Your signature, Date, Spouse's signature (if married filing jointly, BOTH must sign), and Date.

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have received the above taxpayer's return and the information is complete and accurate to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting the SC1040 to the SCDOR. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SCDOR and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e file Providers of Individual Income Tax Returns, and requirements specified by the SCDOR.

Form for ERO's Use Only with fields for ERO signature, Date, Check if also paid preparer, Check if self-employed, PTIN, Firm name, address, ZIP, FEIN, and Phone.

Form for Paid Preparer's Use Only with fields for Preparer signature, Date, Check if self-employed, PTIN, Firm name, address, ZIP, FEIN, and Phone.

1555



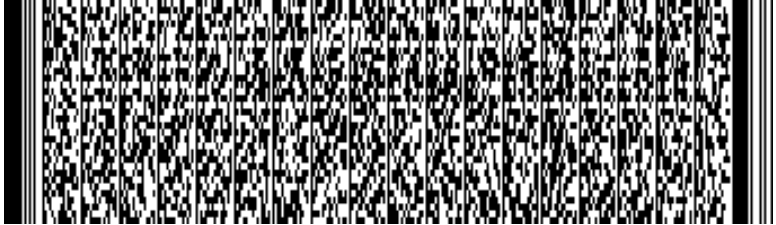
STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SC1040
(Rev. 4/18/23)
3075

dor.sc.gov

2023 INDIVIDUAL INCOME TAX RETURN

Your Social Security Number			Check if deceased <input type="checkbox"/>
191	23	1559	
Spouse's Social Security Number			Check if deceased <input type="checkbox"/>
679	60	8578	



For the year January 1 - December 31, 2023, or fiscal tax year beginning _____, 2023 and ending _____, 2024

First name and middle initial CHANDRA SEKARAN		Last name RAMASAMY		Suffix
Spouse's first name, if married filing jointly KEERTHANA		Last name GOVINDAN		Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box) 344 DUCK CREEK LN			County code 32
City LEXINGTON	State SC	ZIP 29072	Daytime phone number with area code (501) 503-8393	
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code			

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD)
 - Check this box if you are a part-year or nonresident filing an SC Schedule NR
 - Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual
 - Check this box if you have filed a federal or state extension.
 - Check this box if you served in a military combat zone during the filing period.
- Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input checked="" type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying surviving spouse

Number of dependents claimed on your 2023 federal return 2

Number of dependents claimed that were under the age of 6 years as of December 31, 2023 2

Number of taxpayers age 65 or older as of December 31, 2023 _____

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)
KANIKTHAN	CHANDRA SEKARAN	827-98-1836	Son	01/10/2020
SASHINI	CHANDRA SEKARAN	885-95-6044	Daughter	03/03/2023

30751234



INCOME AND ADJUSTMENTS

Your SSN 191-23-1559

2023

1	Enter federal taxable income from your federal form. If zero or less, enter zero here Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below	1	Dollars	
			34,719	00

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions)	a		00
b	Out-of-state losses Type: _____	b		00
c	Expenses related to National Guard and Military Reserve Income	c		00
d	Interest income on obligations of states and political subdivisions other than South Carolina	d		00
e	Other additions to income (attach explanation - see instructions)	e		00
2	Total additions (add line a through line e)	2		00
3	Add line 1 and line 2 and enter the total here	3	34,719	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	f		00
g	Total and permanent disability retirement income, if taxed on your federal return	g		00
h	Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____	h		00
i	44% of net capital gains held for more than one year	i		00
j	Volunteer deductions (see instructions) Type: _____	j		00
k	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	k		00
l	Active Trade or Business Income deduction (see instructions)	l		00
m	Interest income from obligations of the US government	m		00
n	Certain nontaxable National Guard or Reserve pay	n		00
o	Social Security and/or railroad retirement, if taxed on your federal return	o		00
p	Retirement Deduction (see instructions)			
p-1	Taxpayer (date of birth: _____)	p-1		00
p-2	Spouse (date of birth: _____)	p-2		00
p-3	Surviving spouse (date of birth of deceased spouse: _____)	p-3		00
p-4	Military Retirement Deduction (see instructions) Taxpayer (date of birth: _____)	p-4		00
p-5	Spouse (date of birth: _____)	p-5		00
p-6	Surviving spouse (date of birth of deceased spouse: _____)	p-6		00
q	Age 65 and older deduction (see instructions)			
q-1	Taxpayer (date of birth: _____)	q-1		00
q-2	Spouse (date of birth: _____)	q-2		00
r	Negative amount of federal taxable income	r		00
s	Subsistence allowance (multiply _____ days by \$8)	s		00
t	Dependents under the age of 6 years on December 31 of the tax year	t	9,220	00
u	Consumer Protection Services	u		00
v	Other subtractions (see instructions)	v		00
w	South Carolina Dependent Exemption (see instructions)	w	9,220	00
4	Total subtractions (add line f through line w)	4	<	18,440 00 >
5	Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	5		16,279 00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT)	6	388	00
7	TAX on Lump Sum Distribution (attach SC4972)	7		00
8	TAX on Active Trade or Business Income (attach I-335)	8		00
9	TAX on excess withdrawals from Catastrophe Savings Accounts	9		00
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX	10		388 00



NON-REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, and Total. Rows include Child and Dependent Care, Two Wage Earner Credit, Other nonrefundable credits, Total nonrefundable credits, and Subtract line 14 from line 10.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, and Total. Rows include SC income tax withheld, 2023 Estimated Tax payments, Amount paid with extension, Nonresident sale of real estate, Other SC withholding, Tuition tax credit, and Other refundable credits (22a-22e).

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Description, Amount, and Total. Rows include Add line 16 through line 22, If line 23 is larger than line 15, and If line 15 is larger than line 23.

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

Table with 3 columns: Description, Amount, and Total. Rows include USE TAX due on online, mail-order, or out-of-state purchases, Amount of line 24 to be credited to your 2024 Estimated Tax, Total Contributions for Check-offs, Add line 26 through line 28, If line 29 is larger than line 24, Add line 25 and line 29, Late filing and/or late payment: Penalties Interest, Penalty for Underpayment of Estimated Tax, and Add line 31 through line 33.

REFUND OPTIONS Getting a refund? Direct deposit is fast, accurate, and secure!

35 Select one: [X] Direct Deposit (line 37 required) (for US accounts only) [] Paper Check

PAYMENT OPTIONS Have a balance due? Pay electronically! It's quick and easy!

36 Select one: [] MyDORWAY (pay at dor.sc.gov/pay) [] ACH Debit (enter your US bank information on line 37)

For payments only: Withdrawal Date [] Withdrawal Amount []00

37 Type of Account: [X] Checking [] Savings

Routing Number (RTN) [082000073] Must be 9 digits. The first two numbers of the RTN must be 01 through 32. Bank Account Number (BAN) [487004494620] 1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature [] Date [] Spouse's signature (if married filing jointly, BOTH must sign) []

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes [] No [X] Preparer's printed name SYAM PRIYA RAM SAGAR GUPTA TALLAM

Paid Preparer's Use Only: Preparer signature SYAM PRIYA RAM SAGAR GUPTA TALLAM Date 03-05-2024 Check if self-employed [] PTIN P02082703 Firm name (or yours if self-employed), address, ZIP GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816 FEIN 84-3171965 Phone (678) 965-9522

MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100 BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105