

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name RENGITH MANICKAM	Social security number 872-75-5988
Spouse's name ELAKYA SEKAR	Spouse's social security number 061-11-7388

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income . . . . .	1	317,339.
2 Total tax . . . . .	2	47,334.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	46,381.
4 Amount you want refunded to you . . . . .	4	
5 Amount you owe . . . . .	5	953.

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

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

### Taxpayer's PIN: check one box only

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

5	5	9	8	8
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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

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

1	7	3	8	8
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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

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

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

  
Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

Your first name and middle initial RENGITH Last name MANICKAM Your social security number 872 75 5988

If joint return, spouse's first name and middle initial ELAKYA Last name SEKAR Spouse's social security number 061 11 7388

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 45 DANBURY DR Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code MECHANICSBURG PA 17050 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

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

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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes dependent MADHAV RENGITH.

Income section table with columns 1a-1z and 1a-1z. Includes rows for Total amount from Form(s) W-2, Household employee wages, Tip income, etc.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Includes rows for Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits.

Table with columns 7-15. Includes rows for Capital gain or (loss), Additional income from Schedule 1, Total income, Adjustments to income, Adjusted gross income, Standard deduction or itemized deductions, Qualified business income deduction.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	56,313.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	56,313.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	2,000.
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	7,500.
	<b>21</b>	Add lines 19 and 20	<b>21</b>	9,500.
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	46,813.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	521.
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	47,334.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	46,381.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	0.
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	46,381.
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC) <input type="checkbox"/> NO	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	46,381.

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

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	953.
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**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 APPLICATION DEVELOPER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation APPLICATION DEVELOPER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (717) 215-0206	Email address MRENGITH@GMAIL.COM		

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 02/27/2024	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](http://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  
RENGITH MANICKAM & ELAKYA SEKAR

Your social security number  
872-75-5988

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	0.
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	19,801.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	3,850.
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	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 . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	3,850.
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	23,651.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

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

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
RENGITH MANICKAM & ELAKYA SEKAR

Your social security number  
872-75-5988

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	0.
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	521.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____ _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
RENGITH MANICKAM & ELAKYA SEKAR

Your social security number  
872-75-5988

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	7,500.
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____ _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	7,500.
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	7,500.

(continued on page 2)



**Part II Other Payments and Refundable Credits**

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

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

RENGITH MANICKAM & ELAKYA SEKAR

872-75-5988

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations**

**Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . .  **Yes**  **No**

<b>28</b>	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>	M BUSINESS SOLUTIONS LLC	S	<input type="checkbox"/>	92-0255660	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>	M BUSINESS SOLUTIONS LLC	S	<input type="checkbox"/>	92-0255660	<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>				
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
<b>A</b>					9,900.	
<b>B</b>					9,901.	
<b>C</b>						
<b>D</b>						
<b>29a</b>	Totals				19,801.	
<b>b</b>	Totals					
<b>30</b>	Add columns (h) and (k) of line 29a . . . . .				<b>30</b>	19,801.
<b>31</b>	Add columns (g), (i), and (j) of line 29b . . . . .				<b>31</b>	( )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .				<b>32</b>	19,801.

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>		<b>Nonpassive Income and Loss</b>			
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
<b>A</b>					
<b>B</b>					
<b>34a</b>	Totals				
<b>b</b>	Totals				
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .			<b>35</b>	
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .			<b>36</b>	( )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .			<b>37</b>	

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b	
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . .				<b>39</b>	

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .	<b>41</b>	19,801.
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>43</b>	

# Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

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

Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

ELAKYA SEKAR

Your social security number

061-11-7388

<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

<b>1</b>	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	<b>1</b>	
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	<b>2</b>	
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1	<b>3</b>	
<b>4</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 <b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	<b>4</b>	

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLER account.

<b>5</b>	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	<b>5</b>	
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions)	<b>6</b>	
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5	<b>7</b>	
<b>8</b>	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	<b>8</b>	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2023 than is allowable or you had an amount on line 17 of your 2022 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2022 Form 5329. See instructions. If zero, go to line 15	<b>9</b>	
<b>10</b>	If your traditional IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>10</b>	
<b>11</b>	2023 traditional IRA distributions included in income (see instructions)	<b>11</b>	
<b>12</b>	2023 distributions of prior year excess contributions (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	<b>14</b>	
<b>15</b>	Excess contributions for 2023 (see instructions)	<b>15</b>	
<b>16</b>	Total excess contributions. Add lines 14 and 15	<b>16</b>	
<b>17</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	<b>17</b>	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2023 than is allowable or you had an amount on line 25 of your 2022 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2022 Form 5329. See instructions. If zero, go to line 23	<b>18</b>	
<b>19</b>	If your Roth IRA contributions for 2023 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>19</b>	
<b>20</b>	2023 distributions from your Roth IRAs (see instructions)	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	
<b>23</b>	Excess contributions for 2023 (see instructions)	<b>23</b>	
<b>24</b>	Total excess contributions. Add lines 22 and 23	<b>24</b>	
<b>25</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	<b>25</b>	

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2023 were more than is allowable or you had an amount on line 33 of your 2022 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2022 Form 5329. See instructions. If zero, go to line 31	<b>26</b>	
<b>27</b>	If the contributions to your Coverdell ESAs for 2023 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>	
<b>28</b>	2023 distributions from your Coverdell ESAs (see instructions)	<b>28</b>	
<b>29</b>	Add lines 27 and 28	<b>29</b>	
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>	
<b>31</b>	Excess contributions for 2023 (see instructions)	<b>31</b>	
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	
<b>33</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	<b>33</b>	

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2023 than is allowable or you had an amount on line 41 of your 2022 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2022 Form 5329. See instructions. If zero, go to line 39	<b>34</b>	
<b>35</b>	If the contributions to your Archer MSAs for 2023 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>	
<b>36</b>	2023 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>	
<b>37</b>	Add lines 35 and 36	<b>37</b>	
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>	
<b>39</b>	Excess contributions for 2023 (see instructions)	<b>39</b>	
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	
<b>41</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	<b>41</b>	

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2023 than is allowable or you had an amount on line 49 of your 2022 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2022 Form 5329. If zero, go to line 47	<b>42</b>	0.
<b>43</b>	If the contributions to your HSAs for 2023 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>	
<b>44</b>	2023 distributions from your HSAs from Form 8889, line 16	<b>44</b>	
<b>45</b>	Add lines 43 and 44	<b>45</b>	
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>	
<b>47</b>	Excess contributions for 2023 (see instructions)	<b>47</b>	3,850.
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	3,850.
<b>49</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2023 (including 2023 contributions made in 2024). Include this amount on Schedule 2 (Form 1040), line 8	<b>49</b>	0.

**Part VIII Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2023 were more than is allowable.

<b>50</b>	Excess contributions for 2023 (see instructions)	<b>50</b>	
<b>51</b>	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 or the value of your ABLE account on December 31, 2023. Include this amount on Schedule 2 (Form 1040), line 8	<b>51</b>	

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>52</b>	Minimum required distribution for 2023 (see instructions)	<b>52</b>	
<b>53</b>	Amount actually distributed to you in 2023 (see instructions)	<b>53</b>	
<b>54</b>	Subtract line 53 from line 52. If zero or less, enter -0-	<b>54</b>	
<b>55</b>	<b>Additional tax.</b> See instructions for how to calculate the additional tax. If you qualify for the 10% tax rate on excess accumulations in at least one qualified retirement plan, check this box. <input type="checkbox"/> Include this amount on Schedule 2 (Form 1040), line 8 or Form 1041, Schedule G, line 8	<b>55</b>	

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return** Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

**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](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

RENGITH MANICKAM & ELAKYA SEKAR

872-75-5988

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .		<b>1</b>	317,339.
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>		
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	0.	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>		0.
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>		317,339.
<b>4</b>	Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b>	1	
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>		2,000.
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	0	
	<b>Caution:</b> 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.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>		
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>		2,000.
<b>9</b>	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> <li>• Married filing jointly—\$400,000 } . . . . .</li> <li>• All other filing statuses—\$200,000 } . . . . .</li> </ul>	<b>9</b>		400,000.
<b>10</b>	Subtract line 9 from line 3. <ul style="list-style-type: none"> <li>• If zero or less, enter -0-.</li> <li>• 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. } . . . . .</li> </ul>	<b>10</b>		0.
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>		0.
<b>12</b>	Is the amount on line 8 more than the amount on line 11? . . . . .	<b>12</b>		2,000.
	<input type="checkbox"/> <b>No. STOP.</b> 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"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.			
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>		48,813.
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .	<b>14</b>		2,000.

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

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

**Part II-A Additional Child Tax Credit for All Filers**

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

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<input type="checkbox"/>	
<b>16a</b>	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 . . . . .		<b>16a</b> 0.
<b>b</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 . . . . .		<b>16b</b>
	<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.		
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .		<b>17</b>
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> 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.	<b>20</b>	

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

<b>21</b>	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. . . . .	<b>21</b>	
<b>22</b>	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 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>	
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**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

**2023**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
872-75-5988

RENGITH MANICKAM

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

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

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

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

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

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

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

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

**2023**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
061-11-7388

ELAKYA SEKAR

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

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

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions . . . . .	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b> 0.
<b>3</b>	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b> 7,750.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b> 0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b> 7,750.
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter . . . . .	<b>6</b> 3,900.
<b>7</b>	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions . . . . .	<b>7</b>
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b> 3,900.
<b>9</b>	Employer contributions made to your HSAs for 2023 . . . . .	<b>9</b> 7,750.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b> 7,750.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b> 0.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b> 0.

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

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

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

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



Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

**2023**  
Attachment  
Sequence No. **69**

Name(s) shown on return

RENGITH MANICKAM & ELAKYA SEKAR

Identifying number

872-75-5988

**Notes:** • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.  
• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

**Part I Modified Adjusted Gross Income Amount**

<b>1a</b>	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b>	317,339.	
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>1b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45	<b>1c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50	<b>1d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15	<b>1e</b>		
<b>2</b>	Add lines 1a through 1e	<b>2</b>		317,339.
<b>3a</b>	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	<b>3a</b>	235,806.	
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>3b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45	<b>3c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50	<b>3d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15	<b>3e</b>		
<b>4</b>	Add lines 3a through 3e	<b>4</b>		235,806.
<b>5</b>	Enter the <b>smaller</b> of line 2 or line 4	<b>5</b>		235,806.

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>6</b>	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	<b>6</b>		0.
<b>7</b>	New clean vehicle credit from partnerships and S corporations (see instructions)	<b>7</b>		
<b>8</b>	<b>Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	<b>8</b>		0.

**Part III Credit for Personal Use Part of New Clean Vehicles**

**Note:** You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>9</b>	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	<b>9</b>		7,500.
<b>10</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>10</b>		56,313.
<b>11</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>11</b>		
<b>12</b>	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	<b>12</b>		56,313.
<b>13</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	<b>13</b>		7,500.

**Part IV Credit for Previously Owned Clean Vehicles**

**Note:** You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

<b>14</b>	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	<b>14</b>		
<b>15</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>15</b>		
<b>16</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>16</b>		
<b>17</b>	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	<b>17</b>		
<b>18</b>	Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	<b>18</b>		

**Part V Credit for Qualified Commercial Clean Vehicles**

<b>19</b>	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	<b>19</b>		
<b>20</b>	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	<b>20</b>		
<b>21</b>	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	<b>21</b>		

**SCHEDULE A  
(Form 8936)**

**Clean Vehicle Credit Amount**

OMB No. 1545-2137

**2023**

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.  
Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.**

Attachment  
Sequence No. **69A**

Name(s) shown on return RENGITH MANICKAM & ELAKYA SEKAR	Identifying number 872-75-5988
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**Part I Vehicle Details**

**1a** Year . . . . . 2020

**b** Make . . . . . TESLA

**c** Model . . . . . Y

**2** Vehicle identification number (VIN) (see instructions) . . . . . 5 Y J 3 E 1 E B 3 L F 6 6 7 4 0 7

**3** Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . 03/21/2023

**4** Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.  
 **Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.  
 **No.**

**5** Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.  
 **Yes.** Go to Part II.  
 **No.** Go to line 6.

**6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
 **Yes.** Go to Part IV.  
 **No.** Go to line 7.

**7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
 **Yes.** Go to Part V.  
 **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

**Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle**

**8** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.  
 **Yes.**  
 **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

<b>9</b> Tentative credit amount (see instructions) . . . . .	<b>9</b>	7,500.
<b>10</b> Business/investment use percentage (see instructions) . . . . .	<b>10</b>	%
<b>11</b> Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below . . . . .	<b>11</b>	0.

**Part III Credit Amount for Personal Use Part of New Clean Vehicle**

<b>12</b> Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 . . . . .	<b>12</b>	7,500.
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**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Is the sales price of the vehicle more than \$25,000?
  - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
  - No.**
  
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
  - Yes.**
  - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
  
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
  - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
  - No.**
  
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
  - Yes.**
  - No.**

<b>14</b> Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b> Maximum vehicle credit amount . . . . .	<b>16</b>	4,000.
<b>17</b> Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b>	

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
  - Yes.**
  - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
  
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
  - Yes.**
  - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
  
- c** Is the vehicle also powered by gas or diesel? See instructions.
  - Yes.**
  - No.**

<b>19</b> Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>19</b>	
<b>20</b> Section 179 expense deduction (see instructions) . . . . .	<b>20</b>	
<b>21</b> Subtract line 20 from line 19 . . . . .	<b>21</b>	
<b>22</b> Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"] . . . . .	<b>22</b>	
<b>23</b> Enter the incremental cost of the vehicle. See instructions . . . . .	<b>23</b>	
<b>24</b> Enter the smaller of line 22 or line 23 . . . . .	<b>24</b>	
<b>25</b> <b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more) . . . . .	<b>25</b>	
<b>26</b> Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 . . . . .	<b>26</b>	

**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](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return RENGITH MANICKAM & ELAKYA SEKAR		Taxpayer identification number 872-75-5988
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
<b>1</b> 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"/>	
<b>2</b> 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"/>
<b>3</b> 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"/>	
<b>4</b> 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"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</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"/>	
<b>5</b> 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"/>	
<b>6</b> 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"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> 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
<b>9a</b> 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? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</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"/>	
<b>c</b> 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
<b>10</b> 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"/>	
<b>11</b> 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"/>
<b>12</b> 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
<b>13</b> 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
<b>14</b> 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
<b>15</b> 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"/>

### Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.  
 Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
 Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return <b>RENGITH MANICKAM &amp; ELAKYA SEKAR</b>	Your social security number <b>872-75-5988</b>
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<b>Part I Additional Medicare Tax on Medicare Wages</b>		
1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>	307,935.
2 Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>	
3 Wages from Form 8919, line 6 . . . . .	<b>3</b>	
4 Add lines 1 through 3 . . . . .	<b>4</b>	307,935.
5 Enter the following amount for your filing status:		
Married filing jointly . . . . . \$250,000		
Married filing separately . . . . . \$125,000		
Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>5</b>	250,000.
6 Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>	57,935.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>	521.

<b>Part II Additional Medicare Tax on Self-Employment Income</b>		
8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- . . . . .	<b>8</b>	
9 Enter the following amount for your filing status:		
Married filing jointly . . . . . \$250,000		
Married filing separately . . . . . \$125,000		
Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>9</b>	
10 Enter the amount from line 4 . . . . .	<b>10</b>	
11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>	
12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>	
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>	

<b>Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation</b>		
14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>	
15 Enter the following amount for your filing status:		
Married filing jointly . . . . . \$250,000		
Married filing separately . . . . . \$125,000		
Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>15</b>	
16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>	

<b>Part IV Total Additional Medicare Tax</b>		
18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>	521.

<b>Part V Withholding Reconciliation</b>		
19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>	4,465.
20 Enter the amount from line 1 . . . . .	<b>20</b>	307,935.
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	4,465.
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>	0.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>	
24 <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions) . . . . .	<b>24</b>	0.

# Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

RENGITH MANICKAM & ELAKYA SEKAR

Your social security number or EIN

872-75-5988

- Part I Investment Income**     Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		<b>1</b>	
2	Ordinary dividends (see instructions)		<b>2</b>	
3	Annuities (see instructions)		<b>3</b>	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a    19,801.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b    -19,801.		
c	Combine lines 4a and 4b		<b>4c</b>	0.
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		<b>5d</b>	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
7	Other modifications to investment income (see instructions)		<b>7</b>	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	0.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		<b>9d</b>	
10	Additional modifications (see instructions)		<b>10</b>	
11	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	0.
<b>Individuals:</b>				
13	Modified adjusted gross income (see instructions)	13    317,339.		
14	Threshold based on filing status (see instructions)	14    250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15    67,339.		
16	Enter the smaller of line 12 or line 15		<b>16</b>	0.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	0.
<b>Estates and Trusts:</b>				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		<b>20</b>	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

PA-40 - 2023
Pennsylvania Income Tax Return
ENTER ONE LETTER OR NUMBER IN EACH BOX (04-23)

872755988 061117388

MANICKAM

RENGITH Occupation APPLICATIO

ELAKYA Occupation APPLICATIO

SEKAR

45 DANBURY DR

MECHANICSBURG PA 17050

717-215-0206 21650

N Extension. N Amended Return.

R Residency Status.
PA Resident/Nonresident/Part-Year Resident
from to

J Single, Married/Filing Jointly,
Married/Filing Separately, Final Return

N Deceased

N Taxpayer Date of Death

N Spouse Date of Death

N Farmers.

School District Name MECHANICSBURG

1a Gross Compensation. Do not include exempt income, such as combat zone pay and
qualifying retirement benefits. See the instructions.

1b Unreimbursed Employee Business Expenses.

1c Net Compensation. Subtract Line 1b from Line 1a.

2 Interest Income. Complete PA Schedule A if required.

3 Dividend and Capital Gains Distributions Income. Complete PA Schedule B if required.

4 Net Income or Loss from the Operation of a Business, Profession or Farm.

5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.

6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.

7 Estate or Trust Income. Complete and submit PA Schedule J.

8 Gambling and Lottery Winnings. Complete and submit PA Schedule T.

9 Total PA Taxable Income. Add only the positive income amounts from Lines 1c,
2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.

10 Other Deductions. Enter the appropriate code for the type of deduction.
See the instructions for additional information.

11 Adjusted PA Taxable Income. Subtract Line 10 from Line 9.

1a 307772

1b 0

1c 307772

2 3850

3 0

4 19801

5 0

6 0

7 0

8 0

9 331423

10 0

11 331423



EC OFFICIAL USE ONLY FC
[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]



PA-40 - 2023

Social Security Number

872755988 Name(s) RENGITH MANICKAM

12 PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).

13 Total PA Tax Withheld. See the instructions.

14 Credit from your 2022 PA Income Tax return.

15 2023 Estimated Installment Payments. REV-459B included.

16 2023 Extension Payment.

17 Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only)

18 Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17.

Tax Forgiveness Credit. Submit PA Schedule SP.

19a Filing Status: 01 Unmarried or Separated 02 Married 03 Deceased

19b Dependents, Section II, Line 2, PA Schedule SP

20 Total Eligibility Income from Section III, Line 11, PA Schedule SP.

21 Tax Forgiveness Credit from Section IV, Line 16, PA Schedule SP.

22 Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1.

23 Total Other Credits. Submit your PA Schedule OC and/or PA Schedule DC.

24 TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22 and 23.

25 USE TAX. Due on internet, mail order or out-of-state purchases. See instructions.

26 TAX DUE. If the total of Line 12 and Line 25 is more than line 24, enter the difference here.

27 Penalties and Interest. See the instructions. Enter Code:

If including form REV-1630/REV-1630A, mark the box.

28 TOTAL PAYMENT DUE. See the instructions.

29 OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.

The total of Lines 30 through 36 must equal Line 29.

30 Refund - Amount of Line 29 you want as a check mailed to you.

31 Credit - Amount of Line 29 you want as a credit to your 2024 estimated account.

32 Refund donation line. Enter the organization code and donation amount. See instructions.

33 Refund donation line. Enter the organization code and donation amount. See instructions.

34 Refund donation line. Enter the organization code and donation amount. See instructions.

35 Refund donation line. Enter the organization code and donation amount. See instructions.

36 Refund donation line. Enter the organization code and donation amount. See instructions.

12		10175
13		9448
14		0
15		0
16		0
17		0
18		0
19a	00	
19b	00	
20		0
21		0
22		0
23		0
24		9448
25		0
26		727
27		0
28		727
29		0
30		0
31		0
32		
33		
34		
35		
36		

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature	Spouse's Signature, if filing jointly
Preparer's Name and Telephone Number SYAM PRIYA RAM SAGAR GUPTA TALLAM 6789659522	Date 022724

E-File Opt Out

N

Firm FEIN

843171965

Preparer's PTIN

P02082703



**PA SCHEDULE A**  
Interest Income

2301210023

PA-40 A (EX) 03-23 (I)  
PA Department of Revenue

**2023**

OFFICIAL USE ONLY

Name (if filing jointly, use name shown first on the PA-40) RENGITH MANICKAM	Social Security Number (shown first) 872-75-5988
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**CAUTION:** Federal and PA rules for taxable interest income are different. **Read the instructions.**

If your total PA-taxable interest income (taxpayer, spouse and/or joint) is equal to the amount reported on your federal return and you have no amounts for Lines 2 through 15 (not including subtotal Lines 4 and 10) of PA Schedule A, you must report your income on Line 2 of the PA-40, but you do not have to submit PA Schedule A. If there are any amounts (taxpayer, spouse and/or joint) for any of the Lines 2 through 15 (not including subtotal Lines 4 and 10) of the schedule, you must complete and submit PA Schedule A with your PA-40. A taxpayer and spouse must complete separate schedules to report their income if any amounts are reported on Lines 2 through 15 (not including subtotal Lines 4 and 10) of Schedule A. However, if all the income is earned on a joint basis, one schedule may be completed. Complete the oval to indicate whether the income included on the schedule is from the taxpayer, spouse or joint. If a separate PA Schedule A is prepared for a taxpayer and spouse, include only the taxpayer or spouse share of the income for each line.

**PA SCHEDULE A - PA-Taxable Interest Income** (See the instructions.)

Taxpayer  Spouse  Joint

1. Interest income reported on your federal return. <b>See instructions.</b>	1.	\$	
2. Tax-exempt interest income included in Line 2a of your federal return.	2.	\$	
3. Other addition adjustments. <b>See instructions.</b> Description: _____	3.	\$	
4. Add Lines 1, 2 and 3.	4.	\$	
5. Interest income from federal Schedule(s) K-1. <b>See instructions.</b>	5.	\$	
6. Interest income from direct obligations of the Commonwealth of Pennsylvania and/or its municipalities.	6.	\$	
7. Interest income from direct obligations of the U.S. government.	7.	\$	0
8. Other reduction adjustments. <b>See instructions.</b> Description: _____	8.	\$	
9. Add Lines 5, 6, 7 and 8.	9.	\$	0
10. Subtract Line 9 from Line 4.	10.	\$	0
11. Distributions from Life Insurance, Annuity or Endowment Contracts included in federal taxable income.	11.	\$	
12. Distributions from Charitable Gift Annuities included in federal taxable income.	12.	\$	
13. Distributions from IRC Section 529 Qualified Tuition Programs for non-educational purposes.	13.	\$	
14. Distributions from Health/Medical Savings Accounts included in federal taxable income.	14.	\$	3,850
15. Interest income from PA S corporations and partnership(s), reported on your PA Schedule(s) RK-1 or federal Schedule(s) K-1.	15.	\$	
<b>16. Total PA-Taxable Interest Income.</b> Add Lines 10 through 15. Enter on Line 2 of your PA-40.	16.	\$	3,850

1555  
REV 02/01/24 PRO



2301210023

2301210023



# TAXPAYER ANNUAL LOCAL EARNED INCOME TAX RETURN

**SILVER SPRING T**

*You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes. Contact your Tax Officer.*

*\*If you have relocated during the tax year, please supply additional information.*

Tax Year 23

DATES LIVING AT EACH ADDRESS	STREET ADDRESS (No PO Box, RD or RR)	CITY OR POST OFFICE	STATE	ZIP
TO				
TO				

*\*\*If you need additional space - please see back of form.*

LAST NAME, FIRST NAME, MIDDLE INITIAL MANICKAM, RENGITH		SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL SEKAR, ELAKYA	
STREET ADDRESS (No PO Box, RD or RR) 45 DANBURY DR			
SECOND LINE OF ADDRESS			
CITY MECHANICSBURG		STATE PA	ZIP CODE 17050
DAYTIME PHONE NUMBER	RESIDENT PSD CODE <span style="border: 1px solid black; padding: 2px;">2 1 0 4 0 4</span>	EXTENSION <input type="checkbox"/>	AMENDED RETURN <input type="checkbox"/> NON-RESIDENT <input type="checkbox"/>

<p>The calculations reported in the first column MUST pertain to the name printed in the column, regardless of whether the husband or wife appears first. <b>Combining income is NOT permitted.</b></p> <p><b>ONLY USE BLACK OR BLUE INK TO COMPLETE THIS FORM</b></p> <p><input type="checkbox"/> Single <input checked="" type="checkbox"/> Married, Filing Jointly <input type="checkbox"/> Married, Filing Separately <input type="checkbox"/> Final Return*</p>	<p style="text-align: center;">Social Security #</p> <p style="text-align: center;"><span style="border: 1px solid black; padding: 2px;">8 7 2 7 5 5 9 8 8</span></p> <p>If you had NO EARNED INCOME, check the reason why:</p> <p><input type="checkbox"/> disabled <input type="checkbox"/> student  <input type="checkbox"/> deceased <input type="checkbox"/> military  <input type="checkbox"/> homemaker <input type="checkbox"/> retired  <input type="checkbox"/> unemployed</p>	<p style="text-align: center;">Spouse's Social Security #</p> <p style="text-align: center;"><span style="border: 1px solid black; padding: 2px;">0 6 1 1 1 7 3 8 8</span></p> <p>If you had NO EARNED INCOME, check the reason why:</p> <p><input type="checkbox"/> disabled <input type="checkbox"/> student  <input type="checkbox"/> deceased <input type="checkbox"/> military  <input type="checkbox"/> homemaker <input type="checkbox"/> retired  <input type="checkbox"/> unemployed</p>
--	--	---

1. Gross Compensation as Reported on W-2(s). (Enclose W-2s) . . . . .	155485 .00	152287 .00
2. Unreimbursed Employee Business Expenses. (Enclose PA Schedule UE) . . . .	0 .00	0 .00
3. Other Taxable Earned Income * . . . . .	0 .00	0 .00
<b>4. Total Taxable Earned Income</b> (Subtract Line 2 from Line 1 and add Line 3) . . . .	<b>155485 .00</b>	<b>152287 .00</b>
5. Net Profit (Enclose PA Schedules*) . . . . . NON-TAXABLE S-Corp earnings check this box: <input type="checkbox"/>	0 .00	0 .00
6. Net Loss (Enclose PA Schedules*) . . . . .	0 .00	0 .00
7. Total Taxable Net Profit (Subtract Line 6 from Line 5. If less than zero, enter zero) . .	0 .00	0 .00
8. Total Taxable Earned Income and Net Profit (Add Lines 4 and 7) . . . . .	155485 .00	152287 .00
9. <b>Total Tax Liability</b> (Line 8 multiplied by 1.7000) . . . . .	2643 .00	2589 .00
10. Total Local Earned Income Tax Withheld (May not equal W-2 - See Instructions)	0 .00	2589 .00
11. Quarterly Estimated Payments/Credit From Previous Tax Year . . . . .	0 .00	0 .00
12. Out-of-State or Philadelphia Credits (include supporting documentation) . . . . .	0 .00	0 .00
13. <b>TOTAL PAYMENTS and CREDITS</b> (Add Lines 10 through 12) . . . . .	0 .00	2589 .00
14. <b>Refund</b> IF MORE THAN \$1.00, enter amount (or select option in 15) . . . . .	0 .00	0 .00
15. <b>Credit Taxpayer/Spouse</b> (Amount of Line 13 you want as a credit to your account) . . . <input type="checkbox"/> Credit to next year <input type="checkbox"/> Credit to spouse	0 .00	0 .00
16. <b>EARNED INCOME TAX BALANCE DUE</b> (Line 9 minus Line 13) . . . . .	2643 .00	0 .00
17. <b>Penalty after April 15*</b> (multiply Line 16 by ) . . . . .	0 .00	0 .00
18. <b>Interest after April 15*</b> (multiply Line 16 by ) . . . . .	0 .00	0 .00
19. <b>TOTAL PAYMENT DUE</b> (Add Lines 16, 17, and 18) . . . . .	2643 .00	0 .00

\*See Instructions REV 02/01/24 PRO

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.		
YOUR SIGNATURE	SPOUSE'S SIGNATURE (If Filing Jointly)	DATE (MM/DD/YYYY)
PREPARER'S PRINTED NAME & SIGNATURE SYAM PRIYA RAM SAGAR GUPTA TALLAM		PHONE NUMBER (678) 965-9522

**Make Check Payable To:** **Mail To:**



PENNSYLVANIA E-FILE SIGNATURE AUTHORIZATION

PA-8879 (EX) 03-23 (I)

2023

Declaration Control Number/Submission ID

Table with 2 columns: Taxpayer Name and Social Security Number. Rows for Primary Taxpayer (RENGITH MANICKAM) and Secondary Taxpayer (ELAKYA SEKAR).

SECTION I TAX RETURN INFORMATION – TAX YEAR ENDING DEC. 31, 2023 (whole dollars only)

Table with 2 columns: Line Item and Amount. Rows for Adjusted PA taxable income, PA tax liability, Total PA tax withheld, Amount to be refunded, and Total payment (tax due).

SECTION II DECLARATION AND SIGNATURE AUTHORIZATION OF TAXPAYER

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2023 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct and complete.

PRIMARY TAXPAYER'S PERSONAL IDENTIFICATION NUMBER (PIN) Mark one oval only.

- I authorize GLOBAL TAXES LLC to enter my PIN 55988 as my signature on my tax year 2023 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return.

Signature and Date fields for Primary Taxpayer.

SECONDARY TAXPAYER'S PIN Mark one oval only.

- I authorize GLOBAL TAXES LLC to enter my PIN 17388 as my signature on my tax year 2023 electronically filed income tax return.
I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return.

Signature and Date fields for Secondary Taxpayer.

SECTION III CERTIFICATION AND AUTHENTICATION – PRACTITIONER PIN PROGRAM PARTICIPANTS ONLY

ERO'S EFIN/PIN Enter your six-digit EFIN followed by your five-digit self-selected PIN 222496 / 08271

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my PIN, which is my signature on the tax year 2023 electronically filed income tax return for the taxpayer(s) indicated above.

Signature and Date fields for ERO.

The ERO must retain this form and supporting documents for three years. DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

Name  
RENGITH MANICKAM

Social Security Number  
872-75-5988

**Federal Forms W-2**

# of W2	* N T / T X B L	TS	N R H	Employer Name  Employer identification number from box B	Federal wages from box 1  Medicare wages from box 5	Pennsylvania (state) compensation from box 16 (See Tax Help) Pennsylvania (state) income tax withheld from box 17	ST ID
1	<input type="checkbox"/>	T	<input type="checkbox"/>	TECHNOSOFT CORPORATION 38-3271169	35,780. 35,780.	35,780. 1,098.	PA
2	<input type="checkbox"/>	S	<input type="checkbox"/>	AMERIHEALTH CARITAS SERVICES LLC 45-5415725	144,430. 152,377.	152,287. 4,675.	PA
3	<input type="checkbox"/>	T	<input type="checkbox"/>	Federal Reserve Bank of Dallas 75-0793101	113,478. 119,778.	119,705. 3,675.	PA
	<input type="checkbox"/>		<input type="checkbox"/>				
	<input type="checkbox"/>		<input type="checkbox"/>				
	<input type="checkbox"/>		<input type="checkbox"/>				
	<input type="checkbox"/>		<input type="checkbox"/>				

	Taxpayer	Spouse
Pennsylvania W-2 . . . . .	155,485.	152,287.
Pennsylvania W-2 to Schedule NRH, line 9 . . . . .		
Federal Form 4137, Unreported Tips, line 6 . . . . .		
Noncash tips . . . . .		
Non-Pennsylvania W-2 to Schedule SP, line 6 . . . . .		
Withholding . . . . .	4,773.	4,675.

**Federal Forms W-2: Local Tax**

# of W2	* N T / T X B L	TS	Employer identification number from box B	Locality name	Local wages, tips, etc. (local) from box 18	Local income tax (local) from box 19	ST ID
2	<input type="checkbox"/>	S	45-5415725	210404	152,287.	2,589.	PA
	<input type="checkbox"/>						
	<input type="checkbox"/>						
	<input type="checkbox"/>						

	Taxpayer	Spouse
Pennsylvania Local W-2 . . . . .		152,287.
Federal Form 4137, Unreported Tips, line 6 . . . . .		
Noncash tips . . . . .		
Withholding . . . . .		2,589.

**Excess Reimbursements**

*	Description	Employer's EIN	T/S	Amount
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				

	Taxpayer	Spouse
Excess Reimbursements . . . . .		

**Miscellaneous Compensation from Federal Forms 1099MISC, 1099K, 1099NEC, and other statements**

*	Payer Name	Payer EIN	T/S	Code	PA Taxable Comp.	PA Tax Withheld	Fed. Income
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							

**Pennsylvania Payment type:**

- |   |  |
|---|--|
| <b>A</b> Executor fee   | <b>H</b> Other nonemployee compensation.<br>Describe: _____                  |
| <b>B</b> Jury duty pay  | <b>I</b> Employer sponsored retirement/pension/deferred compensation plan    |
| <b>C</b> Director's fee   | <b>J</b> Distribution from IRA (Traditional or Roth)                         |
| <b>D</b> Expert witness fee   | <b>K</b> Distribution from Life Insurance, Annuity or Endowment Contracts    |
| <b>E</b> Honorarium   | <b>L</b> Distribution from Charitable Gift Annuities                         |
| <b>F</b> Covenant not to compete  | <b>M</b> Distribution from Employee Stock Ownership Plan.<br>Describe: _____ |
| <b>G</b> Damages or settlement for lost wages, other than personal injury | <b>N</b> Fiduciary fees from a trust   |
|   | <b>O</b> Other income not listed above<br>Describe: _____                    |

	<b>Taxpayer</b>	<b>Spouse</b>
Miscellaneous Compensation from Form 1099MISC/1099K/1099NEC. . . . .	_____	_____
Withholding . . . . .	_____	_____

**Compensation from Federal Forms 1099R**

*	Payer's EIN Payer's Name	T S	Fed #	PA Type	Gross Distribution	Basis	PA Taxable	PA Tax Withheld
<input type="checkbox"/>								
<input type="checkbox"/>								
<input type="checkbox"/>								
<input type="checkbox"/>								

\* Enter an 'X' if this income is **Not** subject to Pennsylvania tax - PA Part-Year and Nonresidents Only.

**Pennsylvania Distribution type:**

- |   |   |
|---|---|
| <b>N</b> No entry   | <b>I22</b> I'm not eligible yet; plan is eligible in PA |
| <b>I31</b> PA school, state, or municipal employee plan                                       | <b>J1</b> Traditional or Roth IRA; I'm over 59.5        |
| <b>I11</b> United Mine Workers pension  | <b>J2</b> Traditional or Roth IRA; I'm under 59.5       |
| <b>I32</b> Military pension   | <b>K2</b> Non-qualified deferred compensation plan      |
| <b>I33</b> U.S. Civil service retirement/disability/annuity                                   | <b>K3</b> Life insurance or endowment                   |
| <b>K1</b> Annuity or Non-civil service disability (including Qual Joint Survivorship Annuity) | <b>L</b> Distribution from Charitable Gift Annuities    |
| <b>I21</b> Early distribution from a retirement plan  | <b>M1</b> ESOP: Allocated ESOP Stock Dividend           |
| <b>I12</b> Rollover   | <b>M2</b> ESOP: Non-Allocated ESOP Stock Dividend       |
| <b>I13</b> I'm eligible; plan is eligible (no PA tax)   | <b>M3</b> KSOP: Taxable ESOP within a 401(k)            |
|   | <b>M4</b> KSOP: Nontaxable ESOP within a 401(k)         |

	<b>Taxpayer</b>	<b>Spouse</b>
Distribution from Life Insurance, Annuity, Endowment Contracts or . . . . . ineligible retirement plans (see Tax Help FAQ's for more info) . . . . .	_____	_____
Distribution from Charitable Gift Annuities . . . . .	_____	_____
Compensation from Form 1099R (eligible retirement plans) . . . . .	_____	_____
Withholding . . . . .	_____	_____

**Total Gross Compensation**

	<b>Taxpayer</b>	<b>Spouse</b>
Total gross compensation to Form PA-40 line 1a . . . . .	155,485.	152,287.
Total Schedule NRH gross compensation to PA-40, line 12 . . . . .	_____	_____
Withholding to Form PA-40 line 13 . . . . .	4,773.	4,675.

Total gross compensation to Form PA-40 line 1a . . . . .	307,772.
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\* Enter an 'X' if this income is **Not** subject to Pennsylvania tax.