

**FOR TAX YEAR 2022**

CHANDER SURAM & SHANTHI PRIYA ARORI

HDR Accounting & Tax Services, LLC

10904 Waters Rd

Alpharetta, GA 30022

(678)390-3931

# HDR Accounting & Tax Services, LLC

10904 Waters Rd  
Alpharetta, GA 30022  
harini.cpa@gmail.com  
Phone: (678)390-3931 | Fax:

May 16, 2023

CHANDER SURAM & SHANTHI PRIYA ARORI  
303 MONTEREY PKWY  
Atlanta, GA 30350

Subject: Preparation of Your 2022 Tax Returns

CHANDER SURAM & SHANTHI PRIYA ARORI:

Thank you for choosing HDR Accounting & Tax Services, LLC to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2022 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (678)390-3931.

Sincerely,

HDR Accounting & Tax Services, LLC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

S. CHANDER

Taxpayer

Ashanki Prig

Spouse

05/16/2023

Date

# HDR Accounting & Tax Services, LLC

10904 Waters Rd  
Alpharetta, GA 30022  
harini.cpa@gmail.com  
Phone: (678)390-3931 | Fax:

May 16, 2023

CHANDER SURAM & SHANTHI PRIYA ARORI  
303 MONTEREY PKWY  
Atlanta, GA 30350

CHANDER SURAM & SHANTHI PRIYA ARORI:

Enclosed is your 2022 Form 1040-X, Amended U.S. Individual Income Tax Return, prepared from the information provided. This return will be e-filed with the IRS once we receive a signed Form 8879, IRS e-file Signature Authorization.

Your amended return reflects a balance due of \$1,356.

To make your payment by check or money order, write "Amended 2022 Form 1040," your name, address, Social Security Number (SSN) or Individual Tax Identification Number (ITIN), and daytime phone number on the payment. Make it payable to "United States Treasury," and mail to the following address:

Internal Revenue Service  
P.O. Box 1214  
Charlotte, NC 28201-1214

To pay from your bank account, with no additional fee, go to [IRS.gov/Payments](https://www.irs.gov/Payments). To pay by credit or debit card, for an additional fee, go to [1040paytax.com](https://www.irs.gov/paytax).

Enclosed is your 2022 Georgia amended Income Tax return, prepared from the information provided. Your return will be e-filed with the Georgia taxing authority.

Your Georgia amended Income Tax return reflects a balance due of \$649.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (678)390-3931.

Sincerely,

Rajesh Shivakumar  
HDR Accounting & Tax Services, LLC

# HDR Accounting & Tax Services, LLC

10904 Waters Rd  
Alpharetta, GA 30022  
harini.cpa@gmail.com  
Phone: (678)390-3931 | Fax:

May 16, 2023

CHANDER SURAM & SHANTHI PRIYA ARORI  
303 MONTEREY PKWY  
Atlanta, GA 30350

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- \* Interviews regarding your tax situation
- \* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- \* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (678)390-3931.

Sincerely,

HDR Accounting & Tax Services, LLC

**SEND A FRIEND!**

Name	Date
------	------

One of the nicest compliments our clients can give us is a referral. For each new paying client you refer to us, we will pay you \$25. Thank you for your business.

**HDR Accounting & Tax Services, LLC**  
10904 Waters Rd  
Alpharetta, GA 30022  
(678) 390-3931

Your Name CHANDER SURAM & SHANTHI PRIY  
Address 303 MONTEREY PKWY  
Atlanta, GA 30350

Preparer's Name Rajesh Shivakumar

HAVE YOUR FRIENDS BRING THIS COUPON IN WITH THEIR TAX INFORMATION.

(subject to terms and conditions)

**SEND A FRIEND!**

Name	Date
------	------

One of the nicest compliments our clients can give us is a referral. For each new paying client you refer to us, we will pay you \$25. Thank you for your business.

**HDR Accounting & Tax Services, LLC**  
10904 Waters Rd  
Alpharetta, GA 30022  
(678) 390-3931

Your Name CHANDER SURAM & SHANTHI PRIY  
Address 303 MONTEREY PKWY  
Atlanta, GA 30350

Preparer's Name Rajesh Shivakumar

HAVE YOUR FRIENDS BRING THIS COUPON IN WITH THEIR TAX INFORMATION.

(subject to terms and conditions)

**SEND A FRIEND!**

Name	Date
------	------

One of the nicest compliments our clients can give us is a referral. For each new paying client you refer to us, we will pay you \$25. Thank you for your business.

**HDR Accounting & Tax Services, LLC**  
10904 Waters Rd  
Alpharetta, GA 30022  
(678) 390-3931

Your Name CHANDER SURAM & SHANTHI PRIY  
Address 303 MONTEREY PKWY  
Atlanta, GA 30350

Preparer's Name Rajesh Shivakumar

HAVE YOUR FRIENDS BRING THIS COUPON IN WITH THEIR TAX INFORMATION.

(subject to terms and conditions)

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Taxpayer name

**CHANDER SURAM & SHANTHI PRIYA ARORI**

Taxpayer address (optional)

**303 MONTEREY PKWY  
Atlanta, GA 30350**

1.  Your federal income tax return for **2022** was filed electronically with the **IRS** Submission Processing Center. The electronic filing services were provided by **HDR Accounting & Tax Services, LLC**.
2.  Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3.  Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

---

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

---

### Instructions for Electronic Return Originators

---

**Line 2** - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS *e-file* Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

**Line 3** - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

**Line 4** - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

**Line 5** - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

**Note:** EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

**CHANDER SURAM & SHANTHI PRIYA ARORI**



(Rev. July 2021)

► Use this revision to amend 2020 or later tax returns.  
 ► Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

**This return is for calendar year (enter year) 2022 or fiscal year (enter month and year ended)**

Your first name and middle initial <b>CHANDER</b>		Last name <b>SURAM</b>	Your social security number <b>741-02-6858</b>
If joint return, spouse's first name and middle initial <b>SHANTHI PRIYA</b>		Last name <b>ARORI</b>	Spouse's social security number <b>387-37-4950</b>
Current home address (number and street). If you have a P.O. box, see instructions. <b>303 MONTEREY PKWY</b>		Apt. no.	Your phone number
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. <b>Atlanta, GA 30350</b>			
Foreign country name		Foreign province/state/county	Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ►

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part III on page 2 to explain any changes.

**Income and Deductions**

		A. Original amount reported or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) - explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>1</b>	<b>89,170</b>	<b>11,300</b>	<b>100,470</b>
2 Itemized deductions or standard deduction . . . . .	<b>2</b>	<b>25,900</b>		<b>25,900</b>
3 Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>63,270</b>	<b>11,300</b>	<b>74,570</b>
4a Reserved for future use . . . . .	<b>4a</b>			
b Qualified business income deduction . . . . .	<b>4b</b>			
5 Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0- . . . . .	<b>5</b>	<b>63,270</b>	<b>11,300</b>	<b>74,570</b>

**Tax Liability**

6 Tax. Enter method(s) used to figure tax (see instructions): <b>TABLE</b>	<b>6</b>	<b>7,182</b>	<b>1,356</b>	<b>8,538</b>
7 Nonrefundable credits. If a general business credit carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>7</b>	<b>5,700</b>		<b>5,700</b>
8 Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	<b>8</b>	<b>1,482</b>	<b>1,356</b>	<b>2,838</b>
9 Reserved for future use . . . . .	<b>9</b>			
10 Other taxes . . . . .	<b>10</b>			
11 Total tax. Add lines 8 and 10 . . . . .	<b>11</b>	<b>1,482</b>	<b>1,356</b>	<b>2,838</b>

**Payments**

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) . . . . .	<b>12</b>	<b>7,794</b>		<b>7,794</b>
13 Estimated tax payments, including amount applied from prior year's return . . . . .	<b>13</b>			
14 Earned income credit (EIC) . . . . .	<b>14</b>			
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify): _____	<b>15</b>			
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .	<b>16</b>			
17 Total payments. Add lines 12 through 15, column C, and line 16 . . . . .	<b>17</b>			<b>7,794</b>

**Refund or Amount You Owe**

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .	<b>18</b>			<b>6,312</b>
19 Subtract line 18 from line 17. (If less than zero, see instructions.) . . . . .	<b>19</b>			<b>1,482</b>
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference . . . . .	<b>20</b>			<b>1,356</b>
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return. . . . .	<b>21</b>			
22 Amount of line 21 you want refunded to you . . . . .	<b>22</b>			
23 Amount of line 21 you want applied to your (enter year): _____ estimated tax   <b>23</b>   _____				

Complete and sign this form on page 2.

**Part I Dependents**

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents.

Enter the information for the return year entered at the top of page 1.

		A. Original number of dependents reported or as previously adjusted	B. Net change amount of increase or (decrease)	C. Correct number
24	Reserved for future use . . . . .	24		
25	Your dependent children who lived with you . . . . .	25		
26	Your dependent children who didn't live with you due to divorce or separation . . . . .	26		
27	Other dependents . . . . .	27		
28	Reserved for future use . . . . .	28		
29	Reserved for future use . . . . .	29		
30	List <b>ALL</b> dependents (children and others) claimed on this amended return.			

Dependents (see instructions):			(d) Check if qualifies for (see instructions):			
If more than four dependents, see instructions and check here <input type="checkbox"/>	(a) First name	Last name	(b) Social security number	(c) Relationship to you	Child tax credit	Credit for other dependents
						<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

**Part II Presidential Election Campaign Fund** (for the return year entered at the top of page 1)

Checking below won't increase your tax or reduce your refund.

- Check here if you didn't previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

**Line 1 - Change in AGI due to deletion of Schdeule E Rental schedule. Original tax return inadvertently included foreign rental which does not exist. The taxpayer's mother lived in the foreign house but it was incorrectly included as rental due to some miscommunication between the taxpayer and the previous tax preparer.**

**Line 6 - Increase in tax due to reduction in rental loss and increase in AGI.**

**Remember to keep a copy of this form for your records.**

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

**Sign Here**

▶ <u>93471</u> Your signature	<u>05-16-2023</u> Date	<u>SOFTWARE DEVELOPER</u> Your occupation
▶ <u>11395</u> Spouse's signature. If a joint return, <b>both</b> must sign.	<u>05-16-2023</u> Date	<u>SYSTEM ENGINEER</u> Spouse's occupation

**Paid Preparer Use Only**

Preparer's signature <b>Rajesh Shivakumar</b>	Date <b>05-16-2023</b>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P02526676</b>
Print/Type preparer's name <b>Rajesh Shivakumar</b>			
Firm's name ▶ <b>HDR Accounting &amp; Tax Services, LLC</b>		Firm's EIN ▶ <b>82-0769713</b>	
Firm's address ▶ <b>10904 Waters Rd Alpharetta, GA 30022</b>		Phone no. <b>678-390-3931</b>	

For forms and publications, visit [www.irs.gov/Forms](http://www.irs.gov/Forms).

Name(s) shown on return  
**CHANDER & SHANTHI PRIYA SURAM**

Your social security number  
**741-02-6858**

**Part I Residential Clean Energy Credit** (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2021**.

<b>1</b>	Qualified solar electric property costs . . . . .	<b>1</b>	<b>19,000</b>
<b>2</b>	Qualified solar water heating property costs . . . . .	<b>2</b>	
<b>3</b>	Qualified small wind energy property costs . . . . .	<b>3</b>	
<b>4</b>	Qualified geothermal heat pump property costs . . . . .	<b>4</b>	
<b>5</b>	Qualified biomass fuel property costs . . . . .	<b>5</b>	
<b>6a</b>	Add lines 1 through 5 . . . . .	<b>6a</b>	<b>19,000</b>
<b>6b</b>	Multiply line 6a by 30% (0.30) . . . . .	<b>6b</b>	<b>5,700</b>
<b>7a</b>	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) . . . . .	<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p>			
<b>b</b>	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street	Unit No.	
	City, State, and ZIP code		
<b>8</b>	Qualified fuel cell property costs . . . . .	<b>8</b>	
<b>9</b>	Multiply line 8 by 30% (0.30) . . . . .	<b>9</b>	
<b>10</b>	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	<b>10</b>	
<b>11</b>	Enter the smaller of line 9 or line 10 . . . . .	<b>11</b>	
<b>12</b>	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16 . . . . .	<b>12</b>	
<b>13</b>	Add lines 6b, 11, and 12 . . . . .	<b>13</b>	<b>5,700</b>
<b>14</b>	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions) . . . . .	<b>14</b>	<b>8,538</b>
<b>15</b>	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>15</b>	<b>5,700</b>
<b>16</b>	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	<b>16</b>	

**IRS e-file Signature Authorization**

**\*\* AMENDED \*\***

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

OMB No. 1545-0074

**2022**

Submission Identification Number (SID) ▶

Taxpayer's name <b>CHANDER SURAM</b>		Social security number <b>741-02-6858</b>
Spouse's name <b>SHANTHI PRIYA ARORI</b>		Spouse's social security number <b>387-37-4950</b>

**Part I Tax Return Information - Tax Year Ending December 31, 2022** (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	100,470
2	Total tax	2	2,838
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	7,794
4	Amount you want refunded to you	4	
5	Amount you owe	5	1,356

**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 HDR Accounting & Tax Services, LLC to enter or generate my PIN 93471 as my signature on the income tax return (original or amended) I am now authorizing. **\*\* AMENDED \*\***  
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 HDR Accounting & Tax Services, LLC to enter or generate my PIN 11395 as my signature on the income tax return (original or amended) I am now authorizing. **\*\* AMENDED \*\***  
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. 677153-26676  
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 ▶ Rajesh Shivakumar Date ▶ 05-16-2023

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

**Federal Income Tax Withheld**

(This page is not filed with the return. It is for your records only.)

**2022 PG01**

Name(s) as shown on return

**CHANDER SURAM & SHANTHI PRIYA ARORI**

Tax ID Number

**741-02-6858**

Description	Amount
W2 - ADVITHRI TECHNOLOGIES LLC	6,742
W2 - Embross USA, Inc.	238
W2 - JDA PARTNERS TECHNICAL S	481
W2 - VIRTUOUS TEK INC	333
<b>W-2 Subtotal</b>	<b>7,794</b>
<b>Total Withholdings</b>	<b>7,794</b>

Client Copy

## W-2 Detail Listing

(This page is not filed with the return. It is for your records only.)

**2022**

Name(s) as shown on return

Tax ID Number

**CHANDER SURAM & SHANTHI PRIYA ARORI**

**741-02-6858**

T/S	Employer Name	FEDERAL			STATE	
		Gross	W/H	State Code	Gross	W/H
T	ADVITHRI TECHNOLOGIES LLC	85,509	6,742	GA	85,509	4,434
S	Embross USA, Inc.	6,603	238	GA	6,603	291
S	JDA PARTNERS TECHNICAL S	3,558	481	GA	3,558	191
S	VIRTUOUS TEK INC	4,800	333	GA	4,800	222
<b>Taxpayer Totals</b>		<b>85,509</b>	<b>6,742</b>		<b>85,509</b>	<b>4,434</b>
<b>Spouse Totals</b>		<b>14,961</b>	<b>1,052</b>		<b>14,961</b>	<b>704</b>
<b>Totals</b>		<b>100,470</b>	<b>7,794</b>		<b>100,470</b>	<b>5,138</b>

Client Copy

# Computation of Regular Tax

(This page is not filed with the return. It is for your records only.)

**2022**

Name(s) as shown on return

Tax ID Number

**CHANDER SURAM & SHANTHI PRIYA ARORI**

**741-02-6858**

Statement for line 16 of Form 1040

Tax from Tax Table found in form instructions           \$     8,538

\$     8,538     Tax computed using only available method

Client Copy

**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

**2022**  
Attachment  
Sequence No. **03**

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

**CHANDER SURAM & SHANTHI PRIYA ARORI**

Your social security number

**741-02-6858**

**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>5</b>	Residential energy credits. Attach Form 5695 . . . . .		<b>5</b>	<b>5,700</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>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>		
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>		
<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>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>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .		<b>8</b>	<b>5,700</b>

*(continued on page 2)*

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

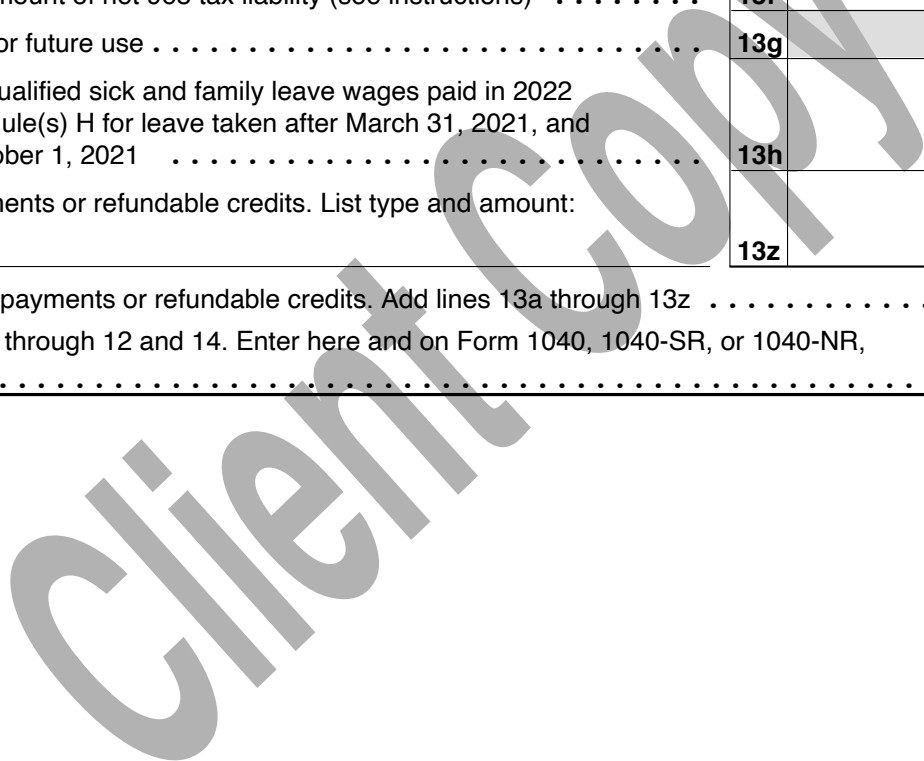
Schedule 3 (Form 1040) 2022

EEA



**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 qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>		
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>		
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>		
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>		
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>		
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>		
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</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>	<b>0</b>



**TAX RETURN COMPARISON**  
**2020 / 2021 / 2022**

**2022**

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return <b>CHANDER SURAM &amp; SHANTHI PRIYA ARORI</b>	Identifying number <b>741-02-6858</b>
--	--

	2020	2021	2022	Difference 2021-2022
Filing Status . . . . .			Married Joint	
Number of Dependents . . . . .				
<b>Income</b>				
Wages, salaries, tips, etc. . . . .			100,470	100,470
Taxable interest and dividends . . . . .				
Taxable state and local refunds . . . . .				
Alimony . . . . .				
Business income (loss) . . . . .				
Gains (losses) . . . . .				
Pensions and IRA distributions . . . . .				
Rent and royalty income (loss) . . . . .				
Part, S-corps, trusts income (loss) . . . . .				
Farm income (loss) . . . . .				
Unemployment compensation . . . . .				
Total SS benefits received . . . . .				
Taxable SS benefits . . . . .				
Other income (loss) . . . . .				
<b>Total Income . . . . .</b>			<b>100,470</b>	<b>100,470</b>
<b>Adjusted Gross Income</b>				
Half of self-employment tax . . . . .				
IRA deduction . . . . .				
Other adjustments . . . . .				
<b>Total Adjusted Gross Income . . . . .</b>			<b>100,470</b>	<b>100,470</b>
<b>Deductions</b>				
Medical deductions . . . . .				
State and local taxes . . . . .				
Interest . . . . .				
Contributions . . . . .				
Employee business expenses . . . . .				
Standard or other deductions . . . . .			25,900	25,900
<b>Total deductions claimed . . . . .</b>			<b>25,900</b>	<b>25,900</b>
<b>Qualified Business Income Deduction . . . . .</b>				
<b>Tax and Credits</b>				
<b>Taxable Income . . . . .</b>			<b>74,570</b>	<b>74,570</b>
Tax . . . . .			8,538	8,538
Credits . . . . .			5,700	5,700
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax . . . . .</b>			<b>2,838</b>	<b>2,838</b>
<b>Payments</b>				
Withholdings . . . . .			7,794	7,794
Estimated tax payments . . . . .				
Earned income credit . . . . .				
Other payments and credits . . . . .				
Estimated tax penalty . . . . .				
<b>Overpayment . . . . .</b>			<b>4,956</b>	<b>4,956</b>
Overpayment Applied . . . . .				
<b>Refund . . . . .</b>			<b>4,956</b>	<b>4,956</b>
<b>Balance Due . . . . .</b>				
Marginal tax rate . . . . .			12.00	12.00
Effective tax rate . . . . .			11.45	11.45

**2022 GA500X Filing Instructions  
CHANDER SURAM & SHANTHI PRIYA ARORI**

**Form filed:**

GA500X and supplemental forms and schedules

**Filing method:**

Your return will be e-filed, do not mail your return

**Payment:**

\$649.00

**Transaction method:**

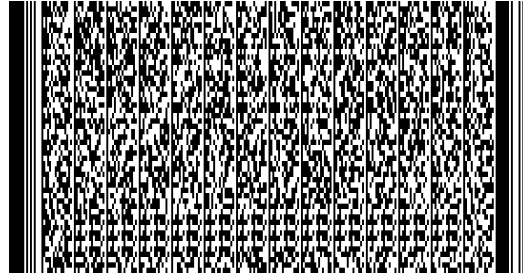
Include form 525-TV with your check or money order made payable to the Georgia Department of Revenue along with the return. Print your name, address, SSN and "2022 GA500" on your check. If the return was filed electronically, mail only the voucher and payment to the address above.

**Other instructions:**

If the amount on Form 500, line 8 is \$40,000 or more or if you itemized deductions, include the Form 1040 pages 1 & 2, and Schedule A.



2300502611



Georgia Form **500X** (Rev. 06/22/22) Page 1

Amended Individual Income Tax Return  
Georgia Department of Revenue

This return is for calendar year

**2022** Amended due to IRS Audit

Fiscal Year Beginning 01/01/2022

STATE ISSUED

Fiscal Year Ending 12/31/2022

YOUR DRIVER'S LICENSE/STATE ID

YOUR FIRST NAME  
1. CHANDER

MI

YOUR SOCIAL SECURITY NUMBER  
741-02-6858

LAST NAME (For Name Change See IT-511 Tax Booklet)  
SURAM

SUFFIX

SPOUSE'S FIRST NAME  
SHANTHI PRIYA

MI

SPOUSE'S SOCIAL SECURITY NUMBER  
387-37-4950

LAST NAME  
ARORI

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number)  
2. 303 MONTEREY PKWY

CHECK IF ADDRESS HAS CHANGED

CITY (Please insert a space if the city has multiple names)  
3. ATLANTA

STATE ZIP CODE  
GA 30350

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number . . . . . 4. 1

Residency Status

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) . . . . . 5. B

Filing Status

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Surviving Spouse

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself X 6b. Spouse X 6c. 2

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse) . . . . . 7a.



YOUR SOCIAL SECURITY NUMBER  
 741-02-6858

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)  
 First Name, MI. Last Name

Social Security Number Relationship to You

First Name, MI. Last Name

Social Security Number Relationship to You

First Name, MI. Last Name

Social Security Number Relationship to You

First Name, MI. Last Name

Social Security Number Relationship to You

**INCOME COMPUTATIONS**

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3456.

8. Federal adjusted gross income (From Federal Form 1040) . . . . .	8.	100470
<b>(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.</b>		
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) . . . . .	9.	
10. Georgia adjusted gross income (Net total of Line 8 and Line 9) . . . . .	10.	100470
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) . . . . .	11a.	7100
<b>(See IT-511 Tax Booklet)</b>		
b. Self: 65 or over? Blind? Total x 1,300 = . . . . .	11b.	
Spouse: 65 or over? Blind?		
c. Total Standard Deduction (Line 11a + Line 11b) . . . . .	11c.	7100
<b>Use EITHER Line 11c OR Line 12c (Do not write on both lines)</b>		
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, <b>you must include Federal Schedule A.</b>		
a. Federal Itemized Deductions (Schedule A-Form 1040) . . . . .	12a.	
b. Less adjustments: (See IT-511 Tax Booklet) . . . . .	12b.	
c. Georgia Total Itemized Deductions . . . . .	12c.	
13. Subtract either Line 11c or Line 12c from Line 10; enter balance . . . . .	13.	93370



YOUR SOCIAL SECURITY NUMBER  
741-02-6858

2022

Page 3

- 14a. Enter the number from Line 6c. **2** Multiply by \$2,700 for filing status A or D 14a. 7400  
or multiply by \$3,700 for filing status B or C
- 14b. Enter the number from Line 7a. Multiply by \$3,000 . . . . . 14b.
- 14c. Add Lines 14a. and 14b. Enter total . . . . . 14c. 7400
- 15a. Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14) . . . . 15a. 85970
- 15b. Georgia NOL utilized (Cannot exceed Line 15a or the amount after  
applying the 80% limitation, see IT-511 Tax Booklet for more information) . . . 15b.
- 15c. Georgia Taxable Income (Line 15a less Line 15b) . . . . . 15c. 85970
- 16. Tax (Use Tax Table or Tax Rate Schedule in the IT-511 Tax Booklet) . . . . . 16. 4708
- 17. Low Income Credit 17a. 17b. . . . . 17c.
- 18. Other State(s) Tax Credit (Include a copy of the other state(s) return) . . . . . 18.
- 19. Credits used from IND-CR Summary Worksheet . . . . . 19.
- 20. **Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed  
electronically)** 20.
- 21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 . . . . . 21.
- 22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero . . . . . 22. 4708

**INCOME STATEMENT DETAILS** Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.**

(INCOME STATEMENT A)				(INCOME STATEMENT B)				(INCOME STATEMENT C)			
<b>1. WITHHOLDING TYPE:</b>				<b>1. WITHHOLDING TYPE:</b>				<b>1. WITHHOLDING TYPE:</b>			
<input checked="" type="checkbox"/> W-2	G2-A	G2-LP		<input checked="" type="checkbox"/> W-2	G2-A	G2-LP		<input checked="" type="checkbox"/> W-2	G2-A	G2-LP	
1099	G2-FL	G2-RP		1099	G2-FL	G2-RP		1099	G2-FL	G2-RP	
<b>2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN</b>				<b>2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN</b>				<b>2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN</b>			
813258250				371782975				453455335			
<b>3. EMPLOYER/PAYER STATE WITHHOLDING ID</b>				<b>3. EMPLOYER/PAYER STATE WITHHOLDING ID</b>				<b>3. EMPLOYER/PAYER STATE WITHHOLDING ID</b>			
3262318HV				3233972NW				3125944SP			
<b>4. GA WAGES / INCOME</b>				<b>4. GA WAGES / INCOME</b>				<b>4. GA WAGES / INCOME</b>			
85509				6603				3558			
<b>5. GA TAX WITHHELD</b>				<b>5. GA TAX WITHHELD</b>				<b>5. GA TAX WITHHELD</b>			
4434				291				191			

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

**This Page (3) is required for processing**



YOUR SOCIAL SECURITY NUMBER  
741-02-6858

2022

Page 4

INCOME STATEMENT DETAILS CONTINUED FROM PAGE 3.

(INCOME STATEMENT D)			(INCOME STATEMENT E)			(INCOME STATEMENT F)		
1. WITHHOLDING TYPE:			1. WITHHOLDING TYPE:			1. WITHHOLDING TYPE:		
<input checked="" type="checkbox"/> W-2	G2-A	G2-LP	W-2	G2-A	G2-LP	W-2	G2-A	G2-LP
1099	G2-FL	G2-RP	1099	G2-FL	G2-RP	1099	G2-FL	G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN			2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN			2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN		
475509507								
3. EMPLOYER/PAYER STATE WITHHOLDING ID			3. EMPLOYER/PAYER STATE WITHHOLDING ID			3. EMPLOYER/PAYER STATE WITHHOLDING ID		
3439803WZ								
4. GA WAGES / INCOME			4. GA WAGES / INCOME			4. GA WAGES / INCOME		
4800								
5. GA TAX WITHHELD			5. GA TAX WITHHELD			5. GA TAX WITHHELD		
222								
23. Georgia Income Tax Withheld on Wages and 1099s			23.			23.		5138
(Enter Tax Withheld Only and include W-2s and/or 1099s)								
24. Other Georgia Income Tax Withheld			24.			24.		
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)								
25. Estimated Tax paid for 2022 and Form IT-560			25.			25.		
26. Amount paid with original return, plus any additional payments made after it was filed			26.			26.		
27. Schedule 2B Refundable Tax Credits (cannot be claimed unless filed electronically)			27.			27.		
28. Total Prepayment Credits (Add lines 23, 24, 25, 26, and 27)			28.			28.		5138
29. Previous Refund(s)/Overpayments, if any, shown on previous return(s)			29.			29.		1079
30. Net (Line 28 minus Line 29)			30.			30.		4059
31. Balance Due if Line 22 exceeds Line 30			31.			31.		649
32. Overpayment if Line 30 exceeds Line 22			32.			32.		
33. Amount to be credited to ESTIMATED TAX YEAR			33.			33.		
34. Form 500 UET (Estimated tax penalty) 500 UET exception attached			34.			34.		
35. Late Payment Penalty (1/2 of 1% per month from due date)			35.			35.		



YOUR SOCIAL SECURITY NUMBER  
741-02-6858

2022

Page 5

- 36. Interest (See IT-511 Booklet) . . . . . 36.
- 37. Amount Owed Pay in full with this Return (Add Line 31, Line 34 through 36) . . . 37.
- 38. Refund To Be Received (Subtract Line 33 thru 36 from Line 32) . . . . . 38.

649

38a. Direct Deposit (U.S. Accounts Only)                    Type: Checking                    Savings

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.                    Routing Number                    Account Number

Mail To:  
GEORGIA DEPARTMENT OF REVENUE  
PROCESSING CENTER, PO BOX 740318  
ATLANTA, GA 30374-0318

EXPLANATION OF CHANGES

Include any supporting documents and new or changed forms and schedules. In the space provided below, tell us why you are filing Form 500X.  
CHANGE IN AGI DUE TO DELETION OF RENTAL SCHEDULE. ORIGINAL TAX RETURN INADVERTENTLY INCLUDED FOREIGN RENTAL WHICH DOES NOT EXIST. THE TAXPAYER'S MOTHER LIVED IN THE FOREIGN HOUSE BUT IT WAS INCORRECTLY INCLUDED AS RENTAL DUE TO SOME MISCOMMUNICATION

Mail pages 1-5 and any applicable schedules, forms, and documentation. DO NOT staple pages.

I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

\_\_\_\_\_  
Taxpayer's Signature                    (Check box if deceased)                    Spouse's Signature                    (Check box if deceased)

\_\_\_\_\_  
Taxpayer's Date of Death                    Spouse's Date of Death

\_\_\_\_\_  
Taxpayer's Signature Date                    Taxpayer's Phone Number                    Spouse's Signature Date  
05/16/2023                                       05/16/2023

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address  
SURAMCHANDER22@GMAIL.COM

I authorize DOR to discuss this return with the named preparer.

\_\_\_\_\_  
Signature of Preparer

Name of Preparer Other Than Taxpayer  
RAJESH SHIVAKUMAR

Preparer's Firm Name  
HDR ACCOUNTING & TAX SERV

Preparer's Phone Number  
678-390-3931

Preparer's FEIN  
82-0769713

Preparer's SSN/PTIN/SIDN  
P02526676





ERO MUST RETAIN THIS FORM.  
**DO NOT SUBMIT THIS FORM TO**  
 GEORGIA DEPARTMENT OF REVENUE  
 UNLESS REQUESTED TO DO SO.

**IRS DCN OR SUBMISSION ID**

						6	7	7	1	5	3					0	0	1	1	2		
--	--	--	--	--	--	---	---	---	---	---	---	--	--	--	--	---	---	---	---	---	--	--

**GA-8453  
2022**

**GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING  
 SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER**

Amended Return

First Name and Initial <b>CHANDER</b>		Last Name <b>SURAM</b>		Social Security Number <b>741-02-6858</b>	
If Joint Return, Spouse's First Name and Initial <b>SHANTHI PRIYA</b>		Spouse's Last Name <b>ARORI</b>		Spouse's Social Security Number <b>387-37-4950</b>	
Home Address (number and street) <b>303 MONTEREY PKWY</b>			Apt Number		Daytime Telephone Number
City, Town or Post Office <b>ATLANTA</b>			State <b>GA</b>		Zip Code <b>30350</b>

**PART I**

**TAX RETURN INFORMATION**

1. Federal Adjusted Gross Income (Form 500 or Form 500X, Line 8; Form 500EZ, Line 1)	1.	<b>100470</b>
2. Georgia Taxable Income (Form 500 or Form 500X, Line 15c; Form 500EZ, Line 3)	2.	<b>85970</b>
3. Net Georgia Tax (Form 500 or Form 500X, Line 22; Form 500EZ, Line 6)	3.	<b>4708</b>
4. Balance Due (Form 500, Line 43; Form 500X, Line 37; Form 500EZ, Line 22)	4.	<b>649</b>
5. Refund (Form 500, Line 44; Form 500X, Line 38; Form 500EZ, Line 23)	5.	

**PART II**

**DECLARATION OF TAXPAYER(S)**

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2022 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/Transmitter.

**SIGN** \_\_\_\_\_ **05-16-23** \_\_\_\_\_ **05-16-23**  
**HERE** **TAXPAYER'S SIGNATURE** Date **SPOUSE'S SIGNATURE** (if joint return, both must sign) Date

**CHANDER SURAM & SHANTHI PRIYA ARO** **SURAMCHANDER22@GMAIL.COM**  
 PRINT NAME EMAIL ADDRESS

**PART III**

**DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER**

**I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

<b>ERO's Use Only</b>	ERO's Signature _____	Date <b>05-16-23</b>
	Firm's Name <b>HDR ACCOUNTING &amp; TAX SERVICES, LLC</b>	Check also if paid preparer <input checked="" type="checkbox"/>
	Address <b>10904 WATERS RD</b>	FEIN/PTIN <b>82-0769713</b>
	City, State, & Zip Code <b>ALPHARETTA GA 30022</b>	SSN/TIN <b>P02526676</b>

**IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.**

<b>Paid Preparer's Use Only</b>	Paid Preparer's Signature _____	Date _____
	Firm's Name _____	FID/TIN _____
	Address _____	SSN/TIN _____
	City, State, & Zip Code _____	

**KEEP A COPY WITH YOUR RECORDS**

# Dos and Don'ts Checklist for the Individual/Fiduciary (525-TV) Payment Voucher

Payments can be made electronically on the Georgia Tax Center (GTC) [gtc.dor.ga.gov/](http://gtc.dor.ga.gov/).

## Do:

- Use a payment voucher with a valid scanline.
- Only complete this voucher if you owe taxes.
- Complete the voucher in its entirety.
- Write your SSN or FEIN on your check or money order.
- Make your check or money order payable to: Georgia Department of Revenue
- Remember if the due date falls on a weekend or holiday, the tax shall be due on the next day that is not a weekend or holiday.
- Mail your voucher and payment to the address listed below if your return was filed electronically.

**Processing Center  
Georgia Department of Revenue  
PO Box 740323  
Atlanta, Georgia 30374-0323**

- Mail your return, payment voucher and payment to the address that appears on the return if filing a paper return.

## Do not:

- Mail this entire page.
- Staple your payment and voucher together.
- Print on both sides of the paper.
- Handwrite any information.

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

----- Cut along dotted line -----

**525-TV** (Rev. 06/21/22)  
Individual and Fiduciary Payment Voucher



2352502612

Individual or Fiduciary Name and Address:

CHANDER  
SURAM  
303 MONTEREY PKWY  
ATLANTA GA 30350

**2022**

Amended Return  Paper Return  Electronically Filed TYPE OF RETURN:  09-Individual  10-Fiduciary

Taxpayer's SSN or Fiduciary FEIN 741-02-6858	Spouse's SSN (if joint or combined return) 387-37-4950	Tax Year 2022	Daytime Telephone Number	Vendor Code 026
---	---	------------------	--------------------------	--------------------

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

PROCESSING CENTER  
GEORGIA DEPARTMENT OF REVENUE  
PO BOX 740323  
ATLANTA GA 30374-0323

Amount Paid \$ 649.00

525007410268584220922100000000000000002600000649003