Form **8879** (Rev. January 2021) Department of the Treasury Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
SHYAM SUNDER PINGILLI	652-32-3167
Spouse's name	Spouse's social security number
ARCHANA PUDURI	653-38-2737

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	160,251.
2	Total tax	2	18,746.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	17,258.
4	Amount you want refunded to you	4	
5	Amount you owe	5	1,488.

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 (**ERO firm name**) to enter or generate my PIN 2 3 1 6 7 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ shyam pingilli Date ▶ 03/25/2024

Spouse's PIN: check one box only

☒ I authorize GLOBAL TAXES LLC (**ERO firm name**) to enter or generate my PIN 8 2 7 3 7 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ▶ Archana Date ▶ 03/25/2024

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 6 1 9 8 9 (**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

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2023

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

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	Last name	Your social security number
SHYAM SUNDER	PINGILLI	652 32 3167
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
ARCHANA	PUDURI	653 38 2737

Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
5325 CHESTNUT DR		
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
CUMMING	GA	30040
Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign 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. ☐ You ☐ Spouse

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

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	(4) Credit for other dependents
KEERTHANA	PINGILLI	799-85-0702	Daughter	☐	☒
MEGHANA	PINGILLI	291-15-1494	Daughter	☒	☐
				☐	☐
				☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	178,679.
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	1,650.
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	0.
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h	1z	180,329.
2a	Tax-exempt interest 2a ___ b Taxable interest	2b	
3a	Qualified dividends 3a ___ b Ordinary dividends	3b	
4a	IRA distributions 4a ___ b Taxable amount	4b	
5a	Pensions and annuities 5a ___ b Taxable amount	5b	
6a	Social security benefits 6a ___ b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
8	Additional income from Schedule 1, line 10	8	-19,343.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	160,986.
10	Adjustments to income from Schedule 1, line 26	10	735.
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	160,251.
12	**Standard deduction or itemized deductions** (from Schedule A)	12	27,700.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	27,700.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	132,551.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $13,850
- Married filing jointly or Qualifying surviving spouse, $27,700
- Head of household, $20,800
- If you checked any box under *Standard Deduction*, see instructions.

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	19,776.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	19,776.
	19	Child tax credit or credit for other dependents from Schedule 8812		19	2,500.
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	2,500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	17,276.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	1,470.
	24	Add lines 22 and 23. This is your **total tax**		24	18,746.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 17,258.		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	17,258.
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 return		26	
	27	Earned income credit (EIC) No	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	17,258.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	
Direct deposit? See instructions.	b	Routing number XXXXXXXXX c Type: ☐ Checking ☐ Savings			
	d	Account number XXXXXXXXXXXXXXXXX			
	36	Amount of line 34 you want **applied to your 2024 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	1,488.
	38	Estimated tax penalty (see instructions)	38		

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

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
shyam pingilli	03/25/2024	IT ANALYST	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Archana	03/25/2024	SR DEVELOPER	
Phone no. (614)266-4006	Email address SHYAM.PINGILLI@GMAIL.COM		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
VENKATA SAI PAVAN KUMAR DUDIPALLI	VENKATA SAI PAVAN KUMAR DUDIPALLI		P02470833	☐ Self-employed
Firm's name GLOBAL TAXES LLC			Phone no. (678)965-9522	
Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Firm's EIN 88-2145487	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
SHYAM SUNDER PINGILLI & ARCHANA PUDURI	652-32-3167

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	-45,623.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	20,801.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount: Nonemployee compensation from 1099-NEC 5,479.	8z	5,479.		
9	Total other income. Add lines 8a through 8z			9	5,479.
10	Combine lines 1 through 7 and 9. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	-19,343.

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	735.
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	735.

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* 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	Your social security number
SHYAM SUNDER PINGILLI & ARCHANA PUDURI	652-32-3167

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	1,470.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount:	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount:	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Reserved for future use			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	1,470.

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2023

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
SHYAM SUNDER PINGILLI	652-32-3167

A Principal business or profession, including product or service (see instructions): SOFTWARE TECHNOLOGIES

B Enter code from instructions: 5 1 9 2 0 0

C Business name. If no separate business name, leave blank.: PINGILLI TECHNOLOGIES

D Employer ID number (EIN) (see instr.): 9 2 1 0 1 8 5 2 6

E Business address (including suite or room no.) 5325 CHESTNUT DR

City, town or post office, state, and ZIP code CUMMING, GA 30040

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	45,623.
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	45,623.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-45,623.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	-45,623.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____________

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business ____________ b Commuting (see instructions) ____________ c Other ____________

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses.

List below business expenses not included on lines 8–26, line 27b, or line 30.

BACK OFFICE EXPENSES		45,623.
48 **Total other expenses.** Enter here and on line 27a	48	45,623.

Name(s) shown on return. Do not enter name and social security number if shown on other side.
SHYAM SUNDER PINGILLI & ARCHANA PUDURI

Your social security number
652-32-3167

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

28	(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
A	PINGILLI TECHNOLOGIES	P	☐	92-1018526	☐	☐
B	PINGILLI TECHNOLOGIES	P	☐	92-1018526	☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(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
A					10,400.
B					10,401.
C					
D					
29a Totals					20,801.
b Totals					

30	Add columns (h) and (k) of line 29a . . .	30	20,801.
31	Add columns (g), (i), and (j) of line 29b . . .	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31 . . .	32	20,801.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(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
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a . . .	35	
36	Add columns (c) and (e) of line 34b . . .	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36 . . .	37	

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

38 (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

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below .	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below . . .	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . .	41	20,801.
42	**Reconciliation of farming and fishing income.** 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 .	42	
43	**Reconciliation for real estate professionals.** 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 . . .	43	

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074
2023
Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR): ARCHANA PUDURI

Social security number of person with **self-employment** income: 653-38-2737

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	( )
	Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	10,401.
3	Combine lines 1a, 1b, and 2	3	10,401.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	9,605.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue	4c	9,605.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — **5a**		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	5b	0.
6	Add lines 4c and 5b	6	9,605.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $160,200 or more, skip lines 8b through 10, and go to line 11 — **8a** 79,262.		
b	Unreported tips subject to social security tax from Form 4137, line 10 — **8b**		
c	Wages subject to social security tax from Form 8919, line 10 — **8c**		
d	Add lines 8a, 8b, and 8c	8d	79,262.
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	80,938.
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	10	1,191.
11	Multiply line 6 by 2.9% (0.029)	11	279.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3**	12	1,470.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — **13** 735.		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,840, **or (b)** your net farm profits[2] were less than $7,103.

14	Maximum income for optional methods	**14**	6,560
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,560. Also, include this amount on line 4b above	**15**	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $7,103 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **2441**

Department of the Treasury
Internal Revenue Service

Child and Dependent Care Expenses

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

Go to *www.irs.gov/Form2441* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **21**

Name(s) shown on return: SHYAM SUNDER PINGILLI & ARCHANA PUDURI

Your social security number: 652-32-3167

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box . . ☐

B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box . ☐

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

If you have more than three care providers, see the instructions and check this box . . . . ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
			☐ Yes ☐ No	
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive **dependent care benefits**?
- **No** — Complete only Part II below.
- **Yes** — Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name — First	Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) **Qualified expenses** you incurred and paid in 2023 for the person listed in column (a)
			☐	
			☐	
			☐	

3	Add the amounts in column (d) of line 2. **Don't** enter more than $3,000 if you had one qualifying person or $6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 .	3	
4	Enter your **earned income.** See instructions	4	
5	If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	0.
6	Enter the **smallest** of line 3, 4, or 5	6	
7	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 . . . . **7**		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8	X

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$25,000	27,000	.29	$37,000	39,000	.23
15,000	17,000	.34	27,000	29,000	.28	39,000	41,000	.22
17,000	19,000	.33	29,000	31,000	.27	41,000	43,000	.21
19,000	21,000	.32	31,000	33,000	.26	43,000	No limit	.20
21,000	23,000	.31	33,000	35,000	.25			
23,000	25,000	.30	35,000	37,000	.24			

9a	Multiply line 6 by the decimal amount on line 8	9a	
b	If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	9b	
c	Add lines 9a and 9b and enter the result	9c	
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10**		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	11	

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

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Don't** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	1,650.
13	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions			13	
14	If you forfeited or carried over to 2024 any of the amounts reported on line 12 or 13, enter the amount. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	1,650.
16	Enter the total amount of **qualified expenses** incurred in 2023 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17	0.		
18	Enter your **earned income.** See instructions	18	74,583.		
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	78,539.		
20	Enter the **smallest** of line 17, 18, or 19	20	0.		
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions	21	5,000.		
22	Is any amount on line 12 or 13 from your sole proprietorship or partnership? ☒ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	0.
23	Subtract line 22 from line 15	23	1,650.		
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	0.
25	**Excluded benefits.** If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-			25	0.
26	**Taxable benefits.** Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e			26	1,650.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	Add lines 24 and 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop.** You can't take the credit. **Exception.** If you paid 2022 expenses in 2023, see the instructions for line 9b	29	
30	Complete line 2 on page 1 of this form. **Don't** include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

SCHEDULE 8812 (Form 1040)

Department of the Treasury Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. 47

Name(s) shown on return: SHYAM SUNDER PINGILLI & ARCHANA PUDURI

Your social security number: 652-32-3167

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	160,251.
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.		
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	0.
3	Add lines 1 and 2d			3	160,251.
4	Number of qualifying children under age 17 with the required social security number	4	1		
5	Multiply line 4 by $2,000			5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by $500			7	500.
8	Add lines 5 and 7			8	2,500.
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	0.
11	Multiply line 10 by 5% (0.05)			11	0.
12	Is the amount on line 8 more than the amount on line 11?			12	2,500.
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ **Yes.** Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from **Credit Limit Worksheet A**			13	19,776.
14	Enter the smaller of line 12 or line 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**			14	2,500.

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

Part II-A Additional Child Tax Credit for All Filers

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

15 Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . . ☐

16a Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . **16a** 0.

b Number of qualifying children under 17 with the required social security number: ________ x $1,600. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . **16b**

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the **smaller** of line 16a or line 16b . . . **17**

18a Earned income (see instructions) . . . **18a**

b Nontaxable combat pay (see instructions) . . . **18b**

19 Is the amount on line 18a more than $2,500?

☐ **No.** Leave line 19 blank and enter -0- on line 20.

☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result . . . **19**

20 Multiply the amount on line 19 by 15% (0.15) and enter the result . . . **20**

Next. On line 16b, is the amount $4,800 or more?

☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.

☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

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

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions. . . . **21**

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . **22**

23 Add lines 21 and 22 . . . **23**

24 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.
1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. **24**

25 Subtract line 24 from line 23. If zero or less, enter -0- . . . **25**

26 Enter the **larger** of line 20 or line 25 . . . **26**

Next, enter the **smaller** of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 **This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28** . . **27**

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8889* for instructions and the latest information.

OMB No. 1545-0074

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.
ARCHANA PUDURI	653-38-2737

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.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions . . . ☐ Self-only ☒ Family		
2	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. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of **every** month during 2023, you were, or were considered, an eligible individual with the **same** coverage, enter $3,850 ($7,750 for family coverage). **All others**, see the instructions for the amount to enter	3	7,750.
4	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	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,750.
6	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	6	7,750.
7	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	7	
8	Add lines 6 and 7	8	7,750.
9	Employer contributions made to your HSAs for 2023 . . . 9 1,650.		
10	Qualified HSA funding distributions . . . 10		
11	Add lines 9 and 10	11	1,650.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	6,100.
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		

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.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
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	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	**Taxable HSA distributions.** 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	16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ☐		
b	**Additional 20% tax** (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	17b	

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.

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

Form **8867**

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

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

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

OMB No. 1545-0074

For tax year 20 23

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
SHYAM SUNDER PINGILLI & ARCHANA PUDURI	652-32-3167
Preparer's name	**Preparer tax identification number**
VENKATA SAI PAVAN KUMAR DUDIPALLI	P02470833

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you 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)	☒	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "**Yes**," answer questions 4a and 4b. If "**No**," go to question 5.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
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.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	
	List those documents provided by the taxpayer, if any, that you relied on:			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
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?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

INSTRUCTIONS FOR INDIVIDUAL AND FIDUCIARIES ESTIMATED TAX (500ES)

WHO MUST FILE ESTIMATED TAX. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents, plus (3) estimated deductions, plus (4) $1,000 of income not subject to withholding.

EXCEPTION. Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as other taxpayers or (b) file their return by March 1 and pay the full amount of tax due by that date. Fiduciaries shall not be required to pay estimated tax with respect to any taxable year ending before the date two years after the date of the decedent's death in the case of:

1. The estate of such decedent; or
2. A testamentary trust as defined in IRC Section 6654(I)(2)(B).

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Fiscal year filers should adjust the dates accordingly. 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.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax and the tax rate schedules are listed in the Tax Booklet.

PENALTIES. Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION.

Single, Head of household, or Married filing separately......... $12,000
Married filing jointly $24,000
(After 12/31/23, there are no more additional $1,300 deductions for taxpayers who are age 65 or older or blind.)

These additional deductions are for you and your spouse only if the standard deduction is used. These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

Make check or money order payable to:

"Georgia Department of Revenue"

Payment should be mailed to:
Processing Center
Georgia Department of Revenue
PO Box 740319
Atlanta, Georgia 30374-0319

You may also pay estimated tax with a credit card. Visit our website at dor.georgia.gov for more information.

HOW TO COMPLETE FORM 500 ES.
Complete the name and address field located on the upper right side of coupon. Calculate your estimated tax using the schedule in the tax booklet . Line 15 is your estimated tax for the year. Divide Line 15 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted quarterly. Enter this amount on Form 500 ES and submit to the Georgia Department of Revenue.

EXEMPTION AMOUNT FOR TAX YEAR 2024

Dependent Exemption..$3,000
(After 12/31/23, there are no more personal exemptions for self and spouse if married or self if not married)

Maximum Retirement Income Exclusion:

If age 62-64 or less than 62 and permanently disabled.............$35,000
If age 65 or older..$65,000

Maximum Military Retirement Income Exclusion:

If under the age of 62.. $17,500
If under the age of 62 with earned income of more than $17,500.. $35,000

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.

PLEASE DO NOT STAPLE. PLEASE REMOVE ALL ATTACHED CHECK STUBS.

Cut along dotted line

500 ES (Rev. 06/21/23)
Individual and Fiduciary Estimated Tax Payment Voucher

2450011512

Calendar Year **2024**
or Fiscal Year Ending____________ **TYPE OF RETURN:** [X] 09-Individual [ ] 10-Fiduciary

Individual or Fiduciary Name and Address:
S PINGILLI & A PUDURI
5325 CHESTNUT DR
CUMMING GA 30040

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
652-32-3167	653-38-2737	2024	1	04/15/2024	115

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Address Change [ ]

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740319
ATLANTA GA 30374-0319

Amount Paid $ 288.00

500006523231679041524241092000000000115000002880009

REV 01/29/24 PRO

INSTRUCTIONS FOR INDIVIDUAL AND FIDUCIARIES ESTIMATED TAX (500ES)

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1. The estate of such decedent; or
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Cut along dotted line

500 ES (Rev. 06/21/23)
Individual and Fiduciary Estimated Tax Payment Voucher

2450011512

Calendar Year **2024**
or Fiscal Year Ending ________ **TYPE OF RETURN:** ☒ 09-Individual ☐ 10-Fiduciary

Individual or Fiduciary Name and Address:
S PINGILLI & A PUDURI
5325 CHESTNUT DR

CUMMING GA 30040

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
652-32-3167	653-38-2737	2024	2	06/15/2024	115

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Address Change ☐

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740319
ATLANTA GA 30374-0319

Amount Paid $ 288.00

50000652323167906152424209200000000011500000288005

REV 01/29/24 PRO

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Cut along dotted line

500 ES (Rev. 06/21/23)
Individual and Fiduciary Estimated Tax Payment Voucher

2450011512

Individual or Fiduciary Name and Address:
S PINGILLI & A PUDURI
5325 CHESTNUT DR
CUMMING GA 30040

Calendar Year **2024**
or Fiscal Year Ending ________ **TYPE OF RETURN:** ☒ 09-Individual ☐ 10-Fiduciary

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
652-32-3167	653-38-2737	2024	3	09/15/2024	115

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Address Change ☐

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740319
ATLANTA GA 30374-0319

Amount Paid $ 288.00

500006523231679091524243092000000000115000002880000

REV 01/29/24 PRO

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Cut along dotted line

500 ES (Rev. 06/21/23)
Individual and Fiduciary Estimated Tax Payment Voucher

2450011512

Individual or Fiduciary Name and Address:
S PINGILLI & A PUDURI
5325 CHESTNUT DR
CUMMING GA 30040

Calendar Year **2024**
or Fiscal Year Ending ________________ **TYPE OF RETURN:** ☒ 09-Individual ☐ 10-Fiduciary

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
652-32-3167	653-38-2737	2024	4	01/15/2025	115

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Address Change ☐

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740319
ATLANTA GA 30374-0319

Amount Paid $ 288.00

500006523231679011525244092000000000115000000288005

REV 01/29/24 PRO

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/ .

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. 06/05/23)**
Individual and Fiduciary Payment Voucher

2023

2452511513

Individual or Fiduciary Name and Address:
SHYAM SUNDER PINGILLI ARCHANA
5325 CHESTNUT DR

CUMMING GA 30040

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

Taxpayer’s SSN or Fiduciary FEIN	Spouse’s SSN (if joint or combined return)	Tax Year	Daytime Telephone Number	Vendor Code
652-32-3167	653-38-2737	2023	614-266-4006	115

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

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

Amount Paid $ 1149.00

52500652323167923092120000000000000011500001149003

REV 01/29/24 PRO

2400411515

Georgia Form **500** (Rev. 08/30/23)
Individual Income Tax Return
Georgia Department of Revenue
2023 (Approved software version)

Fiscal Year Beginning

STATE ISSUED GA

Fiscal Year Ending

YOUR DRIVER'S LICENSE/STATE ID 059523458

1. YOUR FIRST NAME: SHYAM SUNDER | MI: | YOUR SOCIAL SECURITY NUMBER: 652-32-3167

LAST NAME (For Name Change See IT-511 Tax Booklet): PINGILLI | SUFFIX:

SPOUSE'S FIRST NAME: ARCHANA | MI: | SPOUSE'S SOCIAL SECURITY NUMBER: 653-38-2737

DEPARTMENT USE ONLY

LAST NAME: PUDURI | SUFFIX:

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) CHECK IF ADDRESS HAS CHANGED

2. 5325 CHESTNUT DR

CITY (Please insert a space if the city has multiple names) STATE ZIP CODE

3. CUMMING GA 30040

(COUNTRY IF FOREIGN)

Residency Status

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

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.

Filing Status

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

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 Qualified Dependents* 2 7b. Number of Unborn Dependents 7c. Total Number of Dependents 2

*Enter details on Line 7d., and DO NOT include yourself, spouse and/or your unborn dependents. See IT-511 Tax Booklet.

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7d. Qualified Dependents. (If you have more than 4 dependents, attach a list of additional dependents).

First Name, MI.	Last Name
KEERTHANA	PINGILLI
Social Security Number	**Relationship to You**
799-85-0702	DAUGHTER
First Name, MI.	**Last Name**
MEGHANA	PINGILLI
Social Security Number	**Relationship to You**
291-15-1494	DAUGHTER
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. 205139

(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.

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. 205139

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION).............. 11a. 7100
(See IT-511 Tax Booklet)

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
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must include Federal Schedule A.**

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. 198039

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14a.	Enter the number from Line 6c. 2 Multiply by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C	14a.	7400
14b.	Enter the number from Line 7c. 2 Multiply by $3,000	14b.	6000
14c.	Add Lines 14a. and 14b. Enter total	14c.	13400
15a.	Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14)	15a.	184639
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.	184639
16.	Tax (Use Tax Rate Schedule in the IT-511 Tax Booklet)	16.	10382
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.	0
22.	Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	10382

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)
1. WITHHOLDING TYPE: W-2 / G2-A / G2-LP / 1099 / G2-FL / G2-RP	X W-2	X W-2	X W-2
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) / SSN	X FEIN 593583134	X FEIN 510406223	X FEIN 980429806
3. EMPLOYER/PAYER STATE WITHHOLDING ID	2086805DV	2140352BJ	2235806CC
4. GA WAGES / INCOME	108654	1152	55369
5. GA TAX WITHHELD	5604	54	2887

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

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(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)
1. WITHHOLDING TYPE: X W-2 G2-A G2-LP 1099 G2-FL G2-RP	1. WITHHOLDING TYPE: X W-2 G2-A G2-LP 1099 G2-FL G2-RP	1. WITHHOLDING TYPE: W-2 G2-A G2-LP 1099 G2-FL G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) X SSN 921018526	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) X SSN 800641840	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) SSN
3. EMPLOYER/PAYER STATE WITHHOLDING ID 3587831JC	3. EMPLOYER/PAYER STATE WITHHOLDING ID 3327697LT	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME 5000	4. GA WAGES / INCOME 8491	4. GA WAGES / INCOME
5. GA TAX WITHHELD 261	5. GA TAX WITHHELD 427	5. GA TAX WITHHELD

23. **Georgia Income Tax Withheld on Wages and 1099s** .... (Enter Tax Withheld Only and include W-2s and/or 1099s)	23.	9233
24. **Other Georgia Income Tax Withheld**... (Must include G2-A, G2-FL, G2-LP and/or G2-RP)	24.	
25. Estimated Tax paid for 2023 and Form IT-560	25.	
26. Schedule 2B Refundable Tax Credits.. (Cannot be claimed unless filed electronically)	26.	
27. Total prepayment credits (Add Lines 23, 24, 25 and 26)..........................	27.	9233
28. If Line 22 exceeds Line 27, subtract Line 27 from Line 22 and enter balance due..	28.	1149
29. If Line 27 exceeds Line 22, subtract Line 22 from Line 27 and enter overpayment	29.	
30. **Amount to be credited to 2024 ESTIMATED TAX**	30.	
31. Georgia Wildlife Conservation Fund **(No gift of less than $1.00)**............	31.	
32. Georgia Fund for Children and Elderly **(No gift of less than $1.00)**........	32.	
33. Georgia Cancer Research Fund **(No gift of less than $1.00)**	33.	
34. Georgia Land Conservation Program **(No gift of less than $1.00)**...........	34.	
35. Georgia National Guard Foundation **(No gift of less than $1.00)**	35.	
36. Dog & Cat Sterilization Fund **(No gift of less than $1.00)**	36.	
37. Saving the Cure Fund **(No gift of less than $1.00)**.................................	37.	
38. Realizing Educational Achievement Can Happen (REACH) Program .... **(No gift of less than $1.00)**	38.	

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
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39.	Public Safety Memorial Grant **(No gift of less than $1.00)**...........................	39.	
40.	Disabled Veterans' Scholarship Fund **(No gift of less than $1.00)**....................	40.	
41.	Form 500 UET **(Estimated tax penalty)** 500 UET exception attached.......	41.	
42.	Penalty: Late Payment and/or Late Filing...	42.	
43.	Interest	43.	
44.	**(If you owe)** Add Lines 28, 31 through 43	44.	1149

MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE,
Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740399 ATLANTA, GA 30374-0399

45. **(If you are due a refund)** Subtract the sum of Lines 30 thru 43 from Line 29
THIS IS YOUR REFUND.. 45.
Refund Due Mail To: GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER,
PO BOX 740380 ATLANTA, GA 30374-0380

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

45a. **Direct Deposit (U.S. Accounts Only)** **Type: Checking** **Savings**

Routing Number **Account Number**

Mail pages 1-5 and any applicable schedules, forms, 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.

shyam pingilli
Taxpayer's Signature (Check box if deceased)

Archana
Spouse's Signature (Check box if deceased)

Taxpayer's Date of Death

Spouse's Date of Death

03/25/2024
Taxpayer's Signature Date

Taxpayer's Phone Number
614-266-4006

03/25/2024
Spouse's Signature Date

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 shyam.pingilli@gmail.com

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

VENKATA SAI PAVAN KUMAR DUDIPALLI
Signature of Preparer

Preparer's Phone Number
678-965-9522

Name of Preparer Other Than Taxpayer
VENKATA SAI PAVAN KUMAR D

Preparer's FEIN
88-2145487

Preparer's Firm Name
GLOBAL TAXES LLC

Preparer's SSN/PTIN/SIDN
P02470833

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