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CLIENT'S COPY

Two-Year Comparison Worksheet

2022

Name(s) as shown on return

Social security number

SANTHOSH P. NAIR & LATHA CHANDRAN

2021 Filing Status **MARRIED FILING JOINT**

2022 Filing Status **MARRIED FILING JOINT**

2021 Tax Bracket **24.0%**

2022 Tax Bracket **24.0%**

Description	Tax Year 2021	Tax Year 2022	Increase (Decrease)
WAGES, SALARIES, AND TIPS	222,839.	229,131.	6,292.
TOTAL INCOME	222,839.	229,131.	6,292.
ADJUSTED GROSS INCOME	222,839.	229,131.	6,292.
STANDARD DEDUCTION	25,100.	25,900.	800.
CONTRIBUTIONS	600.	0.	-600.
TOTAL DEDUCTIONS	25,700.	25,900.	200.
TAXABLE INCOME	197,139.	203,231.	6,092.
TAX	35,355.	36,446.	1,091.
TAX BEFORE CREDITS	35,355.	36,446.	1,091.
CHILD TAX CR. AND CR. FOR OTH. DEP.	500.	2,500.	2,000.
TAX AFTER NON-REFUNDABLE CREDITS	34,855.	33,946.	-909.
FORM 8959 (ADDITIONAL MEDICARE TAX)	107.	181.	74.
TOTAL TAX	34,962.	34,127.	-835.
FED. INCOME TAX WITHHELD, FORM W-2	27,606.	28,207.	601.
ESTIMATED TAX PAYMENTS	11,925.	10,569.	-1,356.
SCH. 8812 (ADD. CHILD TAX CREDIT)	1,000.	0.	-1,000.
TOTAL PAYMENTS	40,531.	38,776.	-1,755.
TAX OVERPAID	5,569.	4,649.	-920.
OVERPAYMENT APPLIED TO ESTIMATE	5,569.	4,649.	-920.

Ssquare Inc.

1109 Kennedy Pl Suite 2

Davis, CA 95616

Phone No. 530-220-4127

Fax No. 530-341-5105

April 3, 2023

Santhosh P. Nair & Latha Chandran
414 210ST SE
Bothell, WA 98021

Dear Santhosh & Latha:

Enclosed are your 2022 income tax return and 2023 estimated tax vouchers, as follows...

2022 U.S. Individual Income Tax Return

2023 Federal Estimated Tax Vouchers

We prepared the return from information you furnished us without verification. Upon examination of the return by taxing authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Your copy should be retained for your files.

Very truly yours,

SANTOSH SAH

2022 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Santhosh P. Nair & Latha Chandran
414 210ST SE
Bothell, WA 98021

Prepared By:

Ssquare Inc
1109 Kennedy Pl, Suite 2
Davis, CA 95616

Amount of Tax:

Total tax	\$	34,127
Less: payments and credits	\$	38,776
Plus: interest and penalties	\$	0
Overpayment	\$	4,649

Overpayment:

Credited to your estimated tax	\$	4,649
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has been prepared for electronic filing and the practitioner PIN program has been elected. Please sign and return Form 8879 to our office. We will then transmit your return electronically to the IRS.

Return Must Be Mailed On Or Before:

Return federal Form 8879 to us by April 18, 2023.

Special Instructions:

2023 ESTIMATED TAX FILING INSTRUCTIONS

U.S. ESTIMATED INDIVIDUAL INCOME TAX

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Santhosh P. Nair & Latha Chandran
414 210ST SE
Bothell, WA 98021

Prepared By:

Ssquare Inc
1109 Kennedy Pl, Suite 2
Davis, CA 95616

Amount of Tax:

Total Estimated Tax	\$	7,349
Less credit from prior year	\$	4,649
Less amount paid on 2023 Estimate	\$	0
Balance Due	\$	2,700

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No 1	\$ 0	April 18, 2023
No 2	\$ 0	June 15, 2023
No 3	\$ 2,700	September 15, 2023
No 4	\$ 0	January 16, 2024

Make Check Payable To:

United States Treasury

Mail Voucher and Check (if applicable) To:

Internal Revenue Service Center
P.O. Box 802502
Cincinnati, OH 45280-2502

Special Instructions:

Include your social security number and the words "2023 Form 1040-ES" on your check.

Vouchers need not be signed.

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name SANTHOSH P. NAIR	Social security number 615 94 9861
Spouse's name LATHA CHANDRAN	Spouse's social security number 357 94 2230

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	229,131.
2 Total tax	2	34,127.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	28,207.
4 Amount you want refunded to you	4	0.
5 Amount you owe	5	

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 **SSQUARE INC** to enter or generate my PIN **5 9 8 6 1** as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
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 ▶ **04/03/2023**

Spouse's PIN: check one box only

I authorize **SSQUARE INC** to enter or generate my PIN **5 2 2 3 0** as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

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 ▶ **04/03/2023**

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. **6 8 6 4 3 7 4 6 4 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 ▶ **SSQUARE INC** Date ▶ **04/03/2023**

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

**Tax Year 2022 e-file Jurat/Disclosure
for Form 1040 or 1040NR
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 68643746489
(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

Perjury Statement (1040 and 1040NR)

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 the taxpayer) is based on all information of which the preparer has any knowledge.

Perjury Statement (104X)

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.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

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 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 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 am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: 59861 Date 04032023

Spouse's PIN: 52230

2023 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2023 (see instructions)	1	229,131.
2a	Deductions	2a	27,700.
	<ul style="list-style-type: none"> If you plan to itemize deductions, enter the estimated total of your itemized deductions. If you don't plan to itemize deductions, enter your standard deduction. 		
b	If you can take the qualified business income deduction, enter the estimated amount of the deduction	2b	
c	Add lines 2a and 2b	2c	27,700.
3	Subtract line 2c from line 1	3	201,431.
4	Tax. Figure your tax on the amount on line 3 by using the 2023 Tax Rate Schedules. Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-5 and 2-6 in Pub. 505 to figure the tax	4	35,143.
5	Alternative minimum tax from Form 6251	5	
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16	6	35,143.
7	Credits (see instructions). Do not include any income tax withholding on this line	7	2,500.
8	Subtract line 7 from line 6. If zero or less, enter -0-	8	32,643.
9	Self-employment tax (see instructions)	9	
10	Other taxes (see instructions)	10	181.
11a	Add lines 8 through 10	11a	32,824.
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit	11b	
c	Total 2023 estimated tax. Subtract line 11b from line 11a. If zero or less, enter -0-	11c	32,824.
12a	Multiply line 11c by 90% (66 2/3% for farmers and fishermen)	12a	29,542.
b	Required annual payment based on prior year's tax (see instructions)	12b	37,540.
c	Required annual payment to avoid a penalty. Enter the smaller of line 12a or 12b Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 11c. For details, see chapter 2 of Pub. 505.	12c	37,540.
13	Income tax withheld and estimated to be withheld during 2023 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	13	28,207.
14a	Subtract line 13 from line 12c ADJUSTED TO: Is the result zero or less? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input checked="" type="checkbox"/> No. Go to line 14b.	14a	9,600.
b	Subtract line 13 from line 11c Is the result less than \$1,000? <input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments. <input checked="" type="checkbox"/> No. Go to line 15 to figure your required payment.	14b	4,617.
15	If the first payment you are required to make is due April 18, 2023, enter 1/4 of line 14a (minus any 2022 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order	15	

OVERPAYMENT APPLIED

4,649.

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 18, 2023

Amount of estimated tax you are paying

by check or money order.

\$ 0.

Pay online at
www.irs.gov/etpay

Simple.
 Fast.
 Secure.

Print or type	Your first name and middle initial		Your last name		Your social security number	
	SANTHOSH P.		NAIR		615-94-9861	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial		Spouse's last name		Spouse's social security number	
	LATHA		CHANDRAN		357-94-2230	
	Address (number, street, and apt. no.)					
414 210ST SE						
City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code	
BOTHELL				WA	98021	
Foreign country name			Foreign province/county		Foreign postal code	

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2023)

 CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
 P.O. BOX 802502
 CINCINNATI, OH 45280-2502

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 15, 2023

Amount of estimated tax you are paying

by check or money order.

\$ 0.

Pay online at
www.irs.gov/etpay

Simple.
 Fast.
 Secure.

Print or type	Your first name and middle initial SANTHOSH P.		Your last name NAIR		Your social security number 615-94-9861	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial LATHA		Spouse's last name CHANDRAN		Spouse's social security number 357-94-2230	
	Address (number, street, and apt. no.) 414 210ST SE					
	City, town, or post office. If you have a foreign address, also complete spaces below. BOTHELL				State WA	ZIP code 98021
	Foreign country name			Foreign province/county		Foreign postal code

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2023)

 CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
 P.O. BOX 802502
 CINCINNATI, OH 45280-2502

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Sept. 15, 2023

Amount of estimated tax you are paying by check or money order.

\$ **2,700.**

Pay online at
www.irs.gov/etpay

Simple.
 Fast.
 Secure.

Print or type	Your first name and middle initial SANTHOSH P.		Your last name NAIR		Your social security number 615-94-9861	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial LATHA		Spouse's last name CHANDRAN		Spouse's social security number 357-94-2230	
	Address (number, street, and apt. no.) 414 210ST SE					
	City, town, or post office. If you have a foreign address, also complete spaces below. BOTHELL				State WA	ZIP code 98021
	Foreign country name			Foreign province/county		Foreign postal code

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2023)

 CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
 P.O. BOX 802502
 CINCINNATI, OH 45280-2502

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2023 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 16, 2024

Amount of estimated tax you are paying

by check or money order.

\$ 0.

Pay online at
www.irs.gov/etpay

Simple.
 Fast.
 Secure.

Print or type	Your first name and middle initial SANTHOSH P.		Your last name NAIR		Your social security number 615-94-9861	
	If joint payment, complete for spouse					
	Spouse's first name and middle initial LATHA		Spouse's last name CHANDRAN		Spouse's social security number 357-94-2230	
	Address (number, street, and apt. no.) 414 210ST SE					
	City, town, or post office. If you have a foreign address, also complete spaces below. BOTHELL				State WA	ZIP code 98021
	Foreign country name			Foreign province/county		Foreign postal code

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2023)

 CUT HERE

MAIL TO: INTERNAL REVENUE SERVICE CENTER
 P.O. BOX 802502
 CINCINNATI, OH 45280-2502

Earned Income Calculation

1	Enter taxpayer's net self employment earnings (but not less than zero) plus medicare wages	143,139.	
2	If married filing jointly, enter spouse's net self employment earnings (but not less than zero) plus medicare wages	126,992.	
3	Add lines 1 and 2		270,131.
4	Enter \$200,000 (\$250,000 if married filing jointly or \$125,000 if married filing separately)	250,000.	
5	Subtract line 4 from line 3. If less than zero, no additional medicare tax is due		20,131.
6	Multiply line 5 by .009. This is your Additional Medicare Tax liability. Enter the result here and on Form 1040ES, line 10 ...		181.

Investment Income Calculation

1	Net investment income	_____	
2	Net gain from the sale of assets. Do not include any gain from the sale of assets used in a trade or business that is not a passive activity. Do not enter less than zero ...	_____	
3	Add lines 1 and 2		_____
4	Enter your adjusted gross income	_____	
5	Enter any amounts from Form 2555, lines 45 and 50	_____	
6	Add lines 4 and 5		_____
7	Enter \$200,000 (\$250,000 if married filing jointly or \$125,000 if married filing separately)	_____	
8	Subtract line 7 from line 6		_____
9	Enter the lesser of line 3 or line 8		_____
10	Multiply line 9 by 3.8% (.038). This is your net investment tax. Enter the result here and on Form 1040ES, line 10 ...		_____

Filing Status [] Single [X] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)

Check only one box. 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

Personal information section including names (SANTHOSH P., LATHA), social security numbers (615 94 9861, 357 94 2230), and address (414 210ST SE, BOTHELL, WA 98021).

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? [] Yes [X] 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, 1958 [] Are blind Spouse: [] Was born before January 2, 1958 [] Is blind

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instr.): Child tax credit, Credit for other dependents. Includes dependents GOVIND S NAIR and GAYATRI S NAIR.

Main income and deduction table with rows 1a through 15. Total taxable income is 203,231. Includes sub-table for Attach Form(s) W-2 here.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	36,446.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	36,446.
	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	33,946.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	181.
24	Add lines 22 and 23. This is your total tax	24	34,127.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 2	25a	28,207.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	28,207.
	26	2022 estimated tax payments and amount applied from 2021 return STATEMENT 3	26	10,569.
	27	Earned income credit (EIC)	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	38,776.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,649.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
36	Amount of line 34 you want applied to your 2023 estimated tax	36	4,649.	

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

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

Designee's name **SANTOSH SAH** Phone no. **530-220-4127** Personal identification number (PIN) **10101**

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.)
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.)

Phone no. _____ Email address **SANPNAIR@HOTMAIL.COM**

Paid Preparer Use Only	Preparer's name SANTOSH SAH	Preparer's signature SANTOSH SAH	Date 04/03/23	PTIN P01648944	Check if: <input type="checkbox"/> Self-employed
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Firm's name SSQUARE INC 1109 KENNEDY PL, SUITE 2 DAVIS, CA 95616	Phone no. (530) 220-4127	Firm's EIN 87-4251712
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Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2022)

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

2022
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
SANTHOSH P. NAIR & LATHA CHANDRAN

Your social security number
615-94-9861

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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
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 <input type="checkbox"/>	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	181.
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)

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

Schedule 2 (Form 1040) 2022

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	181.

SCHEDULE A
(Form 1040)

DOES NOT APPLY - NOT USED
Itemized Deductions

OMB No. 1545-0074

2022
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

SANTHOSH P. NAIR & LATHA CHANDRAN

615 94 9861

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	
2	Enter amount from Form 1040 or 1040-SR, line 11	2
3	Multiply line 2 by 7.5% (0.075)	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4

Taxes You Paid

5	State and local taxes.	
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> SEE STATEMENT 4	5a 4,404.
b	State and local real estate taxes (see instructions)	5b 7,704.
c	State and local personal property taxes	5c 886.
d	Add lines 5a through 5c	5d 12,994.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e 10,000.
6	Other taxes. List type and amount:	6
7	Add lines 5e and 6	7 10,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>	
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited <input type="checkbox"/> SEE STATEMENT 5	8a 3,337.
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b
c	Points not reported to you on Form 1098. See instructions for special rules	8c
d	Reserved for future use	8d
e	Add lines 8a through 8c	8e 3,337.
9	Investment interest. Attach Form 4952 if required. See instructions	9
10	Add lines 8e and 9	10 3,337.

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11 2,030.
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12
13	Carryover from prior year	13
14	Add lines 11 through 13	14 2,030.

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15
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Other Itemized Deductions

16	Other - from list in instructions. List type and amount:	16
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17 15,367.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2022

219501 12-06-22

**Credits for Qualifying Children
and Other Dependents**

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

SANTHOSH P. NAIR & LATHA CHANDRAN

615-94-9861

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	229,131.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	229,131.
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. <ul style="list-style-type: none"> • Married filing jointly - \$400,000 • All other filing statuses - \$200,000 	9	400,000.
10	Subtract line 9 from line 3. <ul style="list-style-type: none"> • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. 	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11?	12	2,500.
<input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A	STMT 6	36,446.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	2,500.

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

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

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

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers

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

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/>		
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	0.
b Number of qualifying children under 17 with the required social security number: _____ x \$1,500. 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? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> 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 Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

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, see instructions		
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23 Add lines 21 and 22	23	
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25 Subtract line 24 from line 23. If zero or less, enter -0-	25	
26 Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28		0.
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Paid Preparer's Due Diligence Checklist

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

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

Taxpayer name(s) shown on return SANTHOSH P. NAIR & LATHA CHANDRAN	Taxpayer identification number 615-94-9861
Preparer's name SANTOSH SAH	Preparer tax identification number P01648944

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? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)			
	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)			
	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)		
	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)		
	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification		
<p>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:</p> <p>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);</p> <p>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;</p> <p>C. Submit Form 8867 in the manner required; and</p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> 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). <p>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).</p>		
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Additional Medicare Tax

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

2022

Attachment
Sequence No. **71**

Name(s) shown on return SANTHOSH P. NAIR & LATHA CHANDRAN	Your social security number 615-94-9861
-------------------------------------------------------------------------	---------------------------------------------------

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	270,131.		
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4	270,131.		
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.		
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		20,131.	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7			181.

Part II Additional Medicare Tax on Self-Employment Income

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

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		181.	
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,917.		
20 Enter the amount from line 1	20	270,131.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,917.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.	
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24			

Qualified Education Program Distributions and Basis Calculation Worksheet

LATHA CHANDRAN

357-94-2230

Coverdell ESA - Taxable Distributions and Basis

Taxable Distributions and Basis (Complete separately for each account)

1. Enter the amount contributed to **this** Coverdell ESA for 2022, including contributions made for 2022 from January 1, 2023 through April 15, 2023. Do **not** include rollovers or the return of excess contributions 1. _____
 2. Enter your basis in **this** Coverdell ESA as of December 31, 2021 2. _____
 3. Add lines 1 and 2 3. _____
 4. Enter the total distributions from **this** Coverdell ESA during 2022. Do **not** include rollovers or the return of excess contributions 4. _____
 5. Enter the amount of adjusted qualified education expense attributable to this Coverdell ESA 5. _____
 6. Subtract line 5 from line 4 6. _____
 7. Enter the total value of **this** Coverdell ESA as of December 31, 2022, plus any outstanding rollovers 7. _____
 8. Add lines 4 and 7 8. _____
 9. Divide line 3 by line 8. Enter the result as a decimal (rounded to at least 3 places). If the result is 1.000 or more, enter 1.000 9. _____
 10. Multiply line 4 by line 9. This is the amount of basis allocated to your distributions, and is tax free 10. _____
- Note:** If line 6 is zero, skip lines 11 through 13, enter -0- on line 14, and go to line 15.
11. Subtract line 10 from line 4 11. _____
 12. Divide line 5 by line 4. Enter the result as a decimal (rounded to at least 3 places). If the result is 1.000 or more, enter 1.000 12. _____
 13. Multiply line 11 by line 12. This is the amount of qualified education expenses allocated to your distributions, and is tax free 13. _____
 14. Subtract line 13 from line 11. This is the **portion of the distributions from this Coverdell ESA in 2022 that you must include in income** 14. _____
 15. Subtract line 10 from line 3. This is your **basis in this Coverdell ESA as of December 31, 2022** 15. _____

Summary (Complete only once)

16. **Taxable amount.** Add together all amounts on line 14 for all your Coverdell ESAs. **Enter here and include on Schedule 1 (Form 1040), line 8** 16. _____

Qualified Tuition Program Taxable Distributions

Taxable Distributions

1. Enter the total earnings from this QTP during 2022. This should be the amount from your 1099-Q, Box 2 1. 2,091.
2. Enter the amount of adjusted qualified education expense attributable to this QTP 2. 14,714.
3. Enter the total distributions from this QTP during 2022 3. 14,714.
4. Divide line 2 by line 3. Enter the result as a decimal (rounded to at least 3 places). If the result is 1.000 or more, enter 1.000 4. 1.000000
5. Multiply line 1 by line 4. These are your tax-free earnings 5. 2,091.
6. Subtract line 5 from line 1. This is the portion of your earnings that you must include in income 6. 0.

Summary

7. **Taxable amount.** Add together all amounts on line 6 for all your QTPs. **Enter here and include on Schedule 1 (Form 1040), line 8** 7. 0.

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 1	
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T COSTCO WHOLESALE CORPORATION	122,639.	15,371.		640.	8,875.	2,076.
S T-MOBILE USA INC	106,492.	12,836.		3,764.	7,873.	1,841.
TOTALS	229,131.	28,207.		4,404.	16,748.	3,917.

FORM 1040		FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 2
T S DESCRIPTION			AMOUNT
T COSTCO WHOLESALE CORPORATION			15,371.
S T-MOBILE USA INC			12,836.
TOTAL TO FORM 1040, LINE 25A			28,207.

FORM 1040		CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT 3
DESCRIPTION			AMOUNT
3RD QTR ESTIMATE PAYMENT - JOINT			2,500.
4TH QTR ESTIMATE PAYMENT - JOINT			2,500.
PRIOR YEAR OVERPAYMENT APPLIED - JOINT			5,569.
TOTAL TO FORM 1040, LINE 26			10,569.

SCHEDULE A		STATE AND LOCAL INCOME TAXES	STATEMENT 4
DESCRIPTION			AMOUNT
STATE DISABILITY INSURANCE - COSTCO WHOLESALE CORPORATION			640.
STATE DISABILITY INSURANCE - T-MOBILE USA INC			3,764.
TOTAL TO SCHEDULE A, LINE 5A			4,404.

SCHEDULE A MORTGAGE INTEREST AND POINTS STATEMENT 5
 REPORTED ON FORM 1098

DESCRIPTION	AMOUNT
A BRAND NAME OF CITIZENS BANK, N.A., P O BOX 6260, GLEN ALLEN, VA 23058	3,337.
TOTAL TO SCHEDULE A, LINE 8A	3,337.

SCHEDULE 8812 CREDIT LIMIT WORKSHEET A STATEMENT 6

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR	36,446.
2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:	
SCHEDULE 3, LINE 1	
SCHEDULE 3, LINE 2	
SCHEDULE 3, LINE 3	
SCHEDULE 3, LINE 4	
SCHEDULE 3, LINE 6D	
SCHEDULE 3, LINE 6E	
SCHEDULE 3, LINE 6F	
SCHEDULE 3, LINE 6L	
FORM 5695, LINE 30	
ENTER THE TOTAL	
3. SUBTRACT LINE 2 FROM LINE 1	36,446.
COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:	
1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:	
A. MORTGAGE INTEREST CREDIT, FORM 8396	
B. ADOPTION CREDIT, FORM 8839	
C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I	
C. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859	
3. YOU ARE NOT FILING FORM 2555	
4. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO	
4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B.	0.
5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13.	36,446.