

CSE 789

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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 PONNIENSELVAN	Last name NADANASABAPATHI	Your social security number 879 72 5099
If joint return, spouse's first name and middle initial VITHYA	Last name SIVASELVAM	Spouse's social security number 537 63 4593
Home address (number and street). If you have a P.O. box, see instructions. 1315 RIVERCHASE DR Apt 2026		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.
City, town, or post office. If you have a foreign address, also complete spaces below. COPPELL TX 75019		
State TX	ZIP code 75019	
Foreign country name	Foreign province/state/county	Foreign postal code

Form **3531**
(January 2023)

Department of the Treasury—Internal Revenue Service

Request for Signature or Missing Information to Complete Return

To obtain the forms, schedules or publications to respond to this letter, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

We are returning your tax return because we need more information to process it. You must complete and send us all items asked for next to the boxes checked on both sides of this form. When you reply, include this form with your return. To avoid further delay, send all requested information within **20 days**, unless otherwise instructed below. In case we need more information, provide in the spaces below your telephone number and the best hours to contact you.

Telephone _____ Hours _____



1. Your tax return doesn't show a valid original signature on the "Sign Here" signature line(s). A photocopied signature is not a valid signature. Don't sign this form. Sign your name on the on the "Sign Here" signature line(s) on your Form 1040/A/EZ/SR. Review conditions a-e below and follow all that apply to you.

- a. If this is a joint return, both spouses must sign the return.
- b. If you can't write your name, sign your mark in the presence of two witnesses. The signatures of the witnesses also are required.
- c. If you're signing as a parent of a minor child, sign the child's name and your name, writing "parent of a minor child," in the signature area.
- d. We require a power of attorney or court certificate in all other instances when someone other than the taxpayer is signing the return.
- e. If you signed in the wrong place on your return, sign your name in the "SIGN HERE" area of your return.

2. By law, the following statement must appear directly above your original signature in the "Sign Here" area of your tax return: "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 preparer has any knowledge." RE-PRINT your computer generated return or obtain a new Form 1040/A/EZ/SR that has this paragraph printed above the "Sign Here" area of the return and sign in the space provided.

3. Your taxpayer identification number (Social Security Number or IRS Individual Taxpayer Identification Number) is missing or doesn't show nine digits. If this is a joint return or married filing separately return, both spouses must have a number. If you don't have a number, call the Social Security Administration at 1-800-772-1213. If you can't get a Social Security Number because you don't qualify, complete Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). To apply, refer to the Form W-7 instructions. Re-submit your tax return to the IRS after you have been issued an SSN or ITIN. Write the correct SSN or ITIN in the space provided on your return. Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.

4. The dependent information on the front of your return is incomplete. Enter the following information for each dependent listed:

- a. Dependent's first and last name.
- b. Dependent's Social Security Number (SSN), IRS Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
- c. If your dependent is a qualifying child for the child tax credit or qualifies for the credit for other dependents, check the box in column (4).

5. Attach a copy of the birth certificate for the dependent who was born and died during the tax year.



6. Attach supporting document(s) for your entry of \$ 25,700 for federal income tax withheld. This may be a Form W-2, Form W-2G, Form 1099, or substitute Form W-2 (for example, a copy of an earning statement with year-end totals).

7. Explain the source of earned income or wages you used to compute your earned income credit and attach documents (such as Forms W-2 or Forms 1099-MISC) to support your entry.

8. The Forms W-2 submitted with your tax return are insufficient to support the amount you claimed for excess social security and tier 1 RRTA tax withheld. Send us all the Forms W-2 used to support your claim for excess SST/RRTA.

9. Your Form 1040/A/EZ/SR is blank, illegible, missing, damaged or in an incorrect format and we can't process it. You must resubmit the original completed form along with all applicable schedules, forms and attachments. Your original signature(s) is required.

10. It appears you may be filing individual tax forms to reflect a business entity's filing requirement. Refer to the appropriate business and/or individual forms/schedules and instructions at www.irs.gov or contact us at 1-800-829-1040 (for individuals) or 1-800-829-4933 (for businesses).

11. Complete Form or Schedule _____ to support your entry on line _____ of Form or Schedule _____.

12. Complete Form or Schedule _____ to support your entry on line _____ of Form or Schedule _____.

13. Complete Form or Schedule _____ to support your entry on line _____ of Form or Schedule _____.

14. Complete Form or Schedule _____ to support your entry on line _____ of Form or Schedule _____.

15. Complete the indicated form(s) or schedule(s) to support your entry on the line(s) of your Form 1040, Form 1040-SR or Form 1040A as listed below:

Form or Schedule _____ to support line _____.

Form or Schedule _____ to support line _____.

Form or Schedule _____ to support line _____.

Form or Schedule _____ to support line _____.

More information may be required on the reverse side.

16. You may be liable for self-employment tax on income reported on Schedule C/C-EZ or Schedule F. Submit a completed Schedule SE.

17. We can't determine **which taxpayer** is filing Form or Schedule _____. Enter the name and Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN) of the taxpayer who is required to pay this tax. If both spouses are required to pay this tax, each of you must file a separate form or schedule.

18. Complete the following line(s):
Line(s) _____ on Form or Schedule _____.
Line(s) _____ on Form or Schedule _____.
Line(s) _____ on Form or Schedule _____.

19. Explain your entry of \$ _____ on line _____ of Form or Schedule _____ and attach the supporting form(s) or schedule(s), as required.

20. Explain your entry of \$ _____ on line _____ of Form or Schedule _____ and attach the supporting form(s) or schedule(s), as required.

21. The information about your qualifying child or children on Schedule EIC is incomplete. Enter the following information for each child listed on Schedule EIC:

- a. Child's complete name and year of birth.
- b. Child's Social Security Number (SSN). Also, review all other SSNs listed on your return to be sure they are correct.
- c. Child's relationship to you.
- d. Number of months the child lived in your home during the tax year.

22. The information about the qualifying student on Form 8863 is incomplete. Enter the following information for each student listed on Form 8863:

- a. Student's complete name.
- b. Student's Social Security Number.

23. Your Form 2441 is incomplete. Enter all information as indicated below:

- a. Complete all of Part I.
- b. Complete the following dependent information on line 2, Part II:

- 1) First and last name of the qualifying person(s).
- 2) Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN) of the qualifying person(s). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
- 3) Qualified expenses for the qualifying person(s) listed in column (a).
- c. Part II line 5 must be entered when married filing a joint return. If your spouse was a student or disabled during the tax year, the number of months your spouse was a student or disabled is required to calculate the entry.

24. Write the **date of death** for the deceased taxpayer across the top of your Form 1040/A/EZ/SR.

25. We can't determine who is **claiming the refund** for the deceased taxpayer(s). Print the name clearly in the signature area of the return.

26. You may file as married filing **jointly** and claim your spouse's exemption if your spouse died during the tax year and you didn't remarry during the tax year. Provide your spouse's name and Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN). If you have a dependent child or children, you may claim qualifying surviving spouse status for the two tax years following your spouse's death.

27. A return for a **deceased taxpayer must be signed** by the taxpayer's spouse or a representative of the estate—an executor, administrator, or anyone who is in charge of the decedent's property. The appropriate person must sign on the "Sign Here" signature line on the tax return. **An original signature is required. A photocopied signature is not a valid signature.**

28. We need **additional support** for each deceased taxpayer on the return. See the items below:

a. If you are a **court appointed representative**, attach a copy of the court certificate showing your appointment. A will or power of attorney is not a valid court certificate.

b. If you are **not** a court appointed representative, submit Form 1310 or change your previously submitted Form 1310, as indicated below:

1) Complete Part I, Form 1310.

2) Answer questions 2a, 2b and 3 on Form 1310. **If line 2a or 2b is answered "Yes"**, the court appointed representative must file and sign the return and attach the court certificate showing his or her appointment.

OR

If line 3 is answered "No", we can't issue a refund until you attach a court certificate showing your appointment as personal representatives or other evidence that you are entitled under state law to receive the refund.

3) **Sign** Form 1310 in the signature space provided.

29. Detach your state or local return and mail to the appropriate state or local agency.

30. _____

To reply, use the return address on the mailing envelope or refer to IRS.gov and search "where to file."

If you have any questions regarding this form, call 1-800-829-1040.

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 PONNIENSELVAN		Last name NADANASABAPATHI		Your social security number 879 72 5099	
If joint return, spouse's first name and middle initial VITHYA		Last name SIVASELVAM		Spouse's social security number 537 63 4593	
Home address (number and street). If you have a P.O. box, see instructions. 1315 RIVERCHASE DR Apt 2026				Apt. no. 2026	
City, town, or post office. If you have a foreign address, also complete spaces below. COPELL TX 75019			State TX	ZIP code 75019	
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 Single Head of household (HOH)
 Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS)
 Married filing separately (MFS)
 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

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
RAGHAVENDHRA	PONNIENSELVAN	991-92-5129	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
RUDHRA	PONNIENSELVAN	991-92-5151	Daughter	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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	149,546.
	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	
	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	149,546.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	<input type="checkbox"/>	
8	Additional income from Schedule 1, line 10	8		
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	149,546.	
10	Adjustments to income from Schedule 1, line 26	10		
11	Subtract line 10 from line 9. This is your adjusted gross income	11	149,546.	
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	121,846.	

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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	17,421.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	17,421.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	1,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	1,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	16,421.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	16,421.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	25,700.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	25,700.
	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	25,700.

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	9,279.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	9,279.
Direct deposit? See instructions.	b	Routing number 1 1 1 0 0 0 0 2 5	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number 4 8 8 0 8 3 6 6 6 2 7		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

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

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

Designee's name	Phone no.	Personal identification number (PIN)
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Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (929) 545-5093	Email address ORASELVA@GMAIL.COM		

Paid Preparer Use Only

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

Credits for Qualifying Children and Other Dependents

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. 47

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

Name(s) shown on return

Your social security number

PONNIENSELVAN NADANASABAPATHI & VITHYA SIVASELVAM

879-72-5099

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	149,546.
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	149,546.	
4 Number of qualifying children under age 17 with the required social security number	4	0	
5 Multiply line 4 by \$2,000	5		
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	2	
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	1,000.	
8 Add lines 5 and 7	8	1,000.	
9 Enter the amount shown below for your filing status.	9		
• Married filing jointly—\$400,000	}		
• All other filing statuses—\$200,000		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.		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	1,000.	
<input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.			
13 Enter the amount from Credit Limit Worksheet A	13	17,421.	
14 Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	1,000.	
Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			

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

Part II-A Additional Child Tax Credit for All Filers

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

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

Paid Preparer's Due Diligence Checklist

OMB No. 1545-0074

Form 8867 (Rev. November 2023) Department of the Treasury Internal Revenue Service

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.

For tax year 20 23 Attachment Sequence No. 70

Taxpayer name(s) shown on return: PONNIENSELVAN NADANASABAPATHI & VITHYA SIVASELVAM. Taxpayer identification number: 879-72-5099. Preparer's name: VENKATA SAI PAVAN KUMAR DUDIPALLI. Preparer tax identification number: 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 [x] CTC/ACTC/ODC [] AOTC [] HOH

Table with 4 columns: Question, Yes, No, N/A. Contains 8 questions regarding due diligence requirements for tax credits and HOH filing status.

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

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

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

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; and
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

8879

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

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

Submission Identification Number (SID) ▶ 222496202404008c30hd

Taxpayer's name PONNIENSELVAN NADANASABAPATHI	Social security number 879-72-5099
Spouse's name VITHYA SIVASELVAM	Spouse's social security number 537-63-4593

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	149,546.
2 Total tax	2	16,421.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	25,700.
4 Amount you want refunded to you	4	9,279.
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 GLOBAL TAXES LLC to enter or generate my PIN

2	5	0	9	9
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 as my 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 ▶ 2/15/24

Spouse's PIN: check one box only

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

3	4	5	9	3
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 as my 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.

Spouse's signature ▶ S. Vithya Date ▶ 2/15/24

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
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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 authorizing 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**