# E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



<b>1040</b>		artment of the Treasury-Internal Revenue Servi  S. Individual Income Tax		urn	20 <b>2</b>	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this space.
For the year Jar	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	oarate i	instructions.
Your first name	and m	iddle initial	Last na	me							Your so	cial sec	urity number
NANDAKUI	MAR		THRI	KKASSE	RY						419	61	4760
		s first name and middle initial	Last na										security number
MEERA			GOPT	NATHAN	I						485	63	6475
	(numbe	er and street). If you have a P.O. box, see						1	Apt. no.			-	ection Campaig
9631 BA	YTOW	N COAST									Check h	nere if y	ou, or your
		ce. If you have a foreign address, also co	mplete s	paces belov	w.	Sta	te	ZIP c	ode			•	jointly, want \$3
SAN ANTO	OTINC					ТХ	ζ	782	54		•		nd. Checking a not change
Foreign countr			F	oreign prov	vince/state/o				n postal c		your tax		•
												Yo	ou 🗌 Spous
Filing Status	s $\Box$	Single					Head of h	ouseh	old (HOI	 			
Check only		Married filing jointly (even if only or	ne had ii	ncome)					,	,			
one box.		Married filing separately (MFS)					☐ Qualifying	surviv	ing spou	use (C	QSS)		
	If y	ou checked the MFS box, enter the	name o	of your spo	ouse. If you	ı che	cked the HOF	or Q	SS box,	enter	the chi	ld's na	me if the
		alifying person is a child but not you											
Distribut	Λ+ αι	ny time during 2023, did you: (a) rece	oivo (oc	a roward									
Digital Assets		nange, or otherwise dispose of a digi										ΠYe	es 🗵 No
Standard		eone can claim:  You as a de					a dependent	79. (0			J.,		
Deduction	_	Spouse itemizes on a separate return			•		•						
						411011							
Age/Blindnes	s You	: Were born before January 2, 1	959 _	_ Are blin	d <b>Spc</b>	use	: U Was bor						s blind
Dependent		s (see instructions):		(2) Social security (3) Relationsh		nip (4			1		see instructions		
If more	(1) F	irst name Last name			number		to you		Child tax cre		edit	Credit to	r other dependent
than four	NIE	RANJANA NAIR		682-	55-853	7	Daughter	·		<u>×</u>			
dependents, see instruction	s									<u> </u>			
and check	, —									<u> </u>			
here L													115 066
Income	1a	Total amount from Form(s) W-2, be	•		,						1a		115,866.
Attach Form(s)	b	Household employee wages not re	•	•	•						1b		
W-2 here. Also	С.	Tip income not reported on line 1a	•	,							1c		
attach Forms W-2G and	d	Medicaid waiver payments not rep									1d		
1099-R if tax	e	Taxable dependent care benefits f									1e		
was withheld.	f	Employer-provided adoption bene	fits from	i Form 883	39, line 29						1f		
If you did not get a Form	g	Wages from Form 8919, line 6 .									1g		
W-2, see	h :	Other earned income (see instruction	,					· ·			1h		0.
instructions.	i	Nontaxable combat pay election (s	see instr	uctions)			<u>1i</u>						115 066
AII 1 2 : =	Z	Add lines 1a through 1h			<u>;</u> .	 L T					1z		115,866. 5,139.
Attach Sch. B if required.	2a	· —	2a				axable interest				2b		
	3a_		3a				rdinary divide				3b		
Standard	4a		4a				axable amoun				4b		
Deduction for—	5a		5a				axable amoun				5b		
Single or Married filing	6a	,	6a	mothed d			axable amoun	ι		· ;	6b		
separately, \$13,850	C 7	If you elect to use the lump-sum e		•		`	,				] <b>-</b>		
Married filing	7	Capital gain or (loss). Attach Schel								. ∟	7		-18,980.
jointly or Qualifying	8	Add lines 17, 2h, 3h, 4h, 5h, 6h, 7	•								9		102,025.
surviving spouse, \$27,700	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,											102,023.
Head of	10	Adjustments to income from Sche									10		102 025
household, \$20,800	11	Subtract line 10 from line 9. This is	•								11		102,025.
If you checked	12	Standard deduction or itemized					 5 A				12		27,700.
any box under Standard	13	Qualified business income deducti									13		27 700
Deduction, see instructions.	14	Add lines 12 and 13					 avable incom				14		27 <b>,</b> 700.

Form 1040 (2023	3)									Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 4972	3 🗌			16	8,479.
Credits	17	Amount from Schedule 2, lir	ne 3						17	
	18	Add lines 16 and 17							18	8,479.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812				19	2,000.
	20	Amount from Schedule 3, lir	ne 8						20	
	21	Add lines 19 and 20							21	2,000.
	22	Subtract line 21 from line 18	3. If zero or less,	enter -0					22	6,479.
	23	Other taxes, including self-e	mployment tax,	from Schedule	2, line 21 .				23	0.
	24	Add lines 22 and 23. This is	your total tax						24	6,479.
Payments	25	Federal income tax withheld								
-	а	Form(s) W-2				25a	8	,312		
	b	Form(s) 1099				25b				
	С	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c							25d	8,312.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	22 return				26	
qualifying child,	27	Earned income credit (EIC)			No .	27				
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812			28				
	29	American opportunity credit	from Form 8863	8, line 8		29				
	30	Reserved for future use .				30				
	31	Amount from Schedule 3, lir	ne 15			31				
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and ref	undable	credits		32	1
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments					33	8,312.
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amou	ınt you <b>o</b>	verpaid		34	1,833.
	35a	Amount of line 34 you want			s is attached, che	ck here			35a	1,833.
Direct deposit?	b	Routing number 0 5 1				Checki	ng 🔲	Savings	;	
See instructions.	d	Account number 0 0 4	3 5 0 4	7 6 3 7	7   7					
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24	. This is the <b>am</b> o	ount you owe.						
You Owe		For details on how to pay, g	o to www.irs.go	//Payments or	see instructions				37	
	38	Estimated tax penalty (see in	nstructions) .			38				
<b>Third Party</b>	Do	you want to allow another	person to disc	cuss this retu	n with the IRS?	See				
Designee	ins	instructions							below.	⊠ No
		Designee's Phone Personal ide								
0:		name no. number (PIN)  Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the								of my knowledge and
Sign		lief, they are true, correct, and com			, , ,			,		, ,
Here	Vο	ur signature		Date Your occupation				If the IRS sent you an Identity		
	10	ur signature		Date	Date Four occupation					PIN, enter it here
Joint return?					SR.PRODUC'	T SPE	CIALIS	T (se	e inst.)	
See instructions.	Sp	ouse's signature. If a joint return, I	<b>both</b> must sign.	Date	Spouse's occupat	tion				nt your spouse an
Keep a copy for your records.										ection PIN, enter it here
•			4	For all and done	TEACHER	0 00 67 T		(00	e inst.)	
-		one no. (334) 294-202 eparer's name	Preparer's signat	Email address NANMEENIR@GMAIL.COM   ture   Date   PTIN						Check if:
Paid		•	1 .		מתחום מגי		7/2024	PTIN	0 0 7 0 0	Self-employed
Preparer		M PRIYA RAM SAGAR GUPTA	1	A KAM SA(	JAK GUPTA	104/0	7/2024		82703	
Use Only		m's name GLOBAL TA		222222222222222222222222222222222222222						(678) 965-9522
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816							Fir	m's EIN	84-3171965

# SCHEDULE 1 (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

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

NANDAKUMAR THRIKKASSERY & MEERA GOPINATHAN

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

	Sequence No. <b>01</b>
Your soc	ial security number
419-61	-4760

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-18,980.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
_		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente	r here and on Form		
	1040, 1040-SR, or 1040-NR, line 8		10	-18,980.

Page **2** Schedule 1 (Form 1040) 2023

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	e-basis	government		
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	24a		_	
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b		-	
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c		-	
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
_	Act of 1974	24e		-	
f	Contributions to section 501(c)(18)(D) pension plans	24f		-	
g	Contributions by certain chaplains to section 403(b) plans	24g		-	
h	Attorney fees and court costs for actions involving certain unlawful	041			
_	discrimination claims (see instructions)	24h		-	
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect tax law violations	04:			
	Housing deduction from Form 2555	24i 24j		-	
J	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	<b>24</b> j		-	
k	1041)	24k			
_		24K		-	
Z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
25 26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b>			23	
_0	Form 1040, 1040-SR, or 1040-NR, line 10	. LIIIGI		26	
	BAA		07/24 PRO		le 1 (Form 1040) 2023
	BAA	INEV U3/	ULIZA FINO	uu	

# SCHEDULE B (Form 1040)

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

**Interest and Ordinary Dividends** 

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

Attachment Sequence No. 08

Your social security number

419-61-4760 NANDAKUMAR THRIKKASSERY & MEERA GOPINATHAN **Amount** Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this Interest interest first. Also, show that buyer's social security number and address: (See instructions 261. DISCOVER BANK and the 1,394. KEYBANK NATIONAL ASSOCIATION Instructions for 902. Form 1040, line 2b.) WELLS FARGO BANK 541. Note: If you WELLS FARGO BANK 300. received a 547. WELLS FARGO BANK Form 1099-INT. 1 UNITED STATES SENATE FCU 304. Form 1099-OID, or substitute AMERANT BANK 890. statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. 2 5,139. 2 Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 3 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR. line 2b 5**,**139. 4 Note: If line 4 is over \$1,500, you must complete Part III. Amount List name of payer: Part II **Ordinary Dividends** (See instructions and the Instructions for Form 1040, line 3b.) 5 Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b dividends shown on that form. Note: If line 6 is over \$1,500, you must complete Part III. Part III You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. **Foreign Accounts** Yes No and Trusts 7a At any time during 2023, did you have a financial interest in or signature authority over a financial Caution: If account (such as a bank account, securities account, or brokerage account) located in a foreign required, failure to × file FinCEN Form If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial 114 may result in substantial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 penalties. and its instructions for filing requirements and exceptions to those requirements . . . . . . . . . X Additionally, you If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the may be required to file Form 8938, financial account(s) is (are) located: IN India

Statement of Specified Foreign

Financial Assets. See instructions. During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a

foreign trust? If "Yes," you may have to file Form 3520. See instructions .

X

#### **SCHEDULE E** (Form 1040)

### **Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 13

OMB No. 1545-0074

NANDARUMAR TIRRIKASSERY & MERRA GOPINATION   19-61-4760	Name(s) shown on return							Your social security number				
Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm inclination and rose from Form 4380 on page 2, line 4 or page 3, line 4 or page 2, line 4 or page 3, line 4 or	NANDAKUMAR THRIKKASSERY & MEERA GOPINATHAN						419-61-4760					
No   No   No   No   No   No   No   No		Note: If you are in the business of renting personal pr rental income or loss from Form 4835 on page 2, line	operty, use 40.	Schedul								
1a										es 🛛 No		
A	B I	f "Yes," did you or will you file required Form(s) 1099?							. 🗌 Үе	es 🗌 No		
A	1a	Physical address of each property (street, city, state	, ZIP code	e)								
B			·	•	7 TN	6795	510					
The Type of Property (from list below)   2		SKEE NANDA GIRI, FOIHOVAI AIALOR, F	ALAMMAL	) NEKA.	DA III	0700	<u> </u>					
Type of Property (rom list below)   2   For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions   A   365   0												
Repairs   Repa										QJV		
Figure   Forest   F							Days	Da	ys			
Type of Property: 1							365		0			
C												
1 Single Family Residence					С							
2 Multi-Family Residence												
Rents received		•	Rental					ribe)				
3   647								es:				
## Royalties received							В			С		
Expenses:         5         Advertising         5         6         Auto and travel (see instructions)         6         3         6         4. Auto and travel (see instructions)         6         7         3,689.         3         8         8         9					6	4/.						
5       Advertising       5         6       Auto and travel (see instructions)       6         7       Cleaning and maintenance       7         8       Commissions       8         9       Insurance       9         10       Legal and other professional fees       10         11       2, 910       10         12       Mortgage interest paid to banks, etc. (see instructions)         13       Other interest       13         14       3,796       13         15       Supplies       15       3,425         16       Taxes       16       17       2,798         17       Utilities       17       2,798       17       18       3,009       19       19       20       19,627       19       20       19,627       19       20       19,627       19       20       19,627       19        20       19,627       19       19       20       19,627       19       10			. 4									
6 Auto and travel (see instructions) 6	-											
7												
8												
9					3,6	89.						
10 Legal and other professional fees												
11       Management fees       11       2,910.         12       Mortgage interest paid to banks, etc. (see instructions)         13       Other interest       13         14       Repairs       14       3,796.         15       Supplies       15       3,425.         16       Taxes       16       17         17       2,798.       18       Depreciation expense or depletion       18       3,009.         19       Other (list)       19       19         20       Total expenses. Add lines 5 through 19       20       19,627.         21       Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198       21       -18,980.         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       21       -18,980.         23       Total of all amounts reported on line 3 for all rental properties       23a       647.         23a       Total of all amounts reported on line 12 for all properties       23b       23b         c       Total of all amounts reported on line 18 for all properties       23c       3,009.         d       Total of all amounts reported on line 20 for all properties       23c       19,627. <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
12       Mortgage interest paid to banks, etc. (see instructions)         13       Other interest         14       Repairs         15       Supplies         16       Taxes         17       Utilities         18       Depreciation expense or depletion         18       Depreciation expense or depletion         18       Depreciation expense or depletion         19       Other (list)         20       19, 627.         21       Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198       20         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       21         23       Total of all amounts reported on line 3 for all rental properties       23a         6       Total of all amounts reported on line 4 for all royalty properties       23b         7       Catol of all amounts reported on line 12 for all properties       23c         8       23d       3,009         9       Poses. Add positive amounts shown on line 21. Do not include any losses       24         10       Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here       25 ( 18, 980.)          10       Total												
13		<u> </u>	-		2,9	10.						
14       Repairs       14       3,796         15       Supplies       15       3,425         16       Taxes       16         17       Utilities       17       2,798         18       Depreciation expense or depletion       18       3,009         19       Other (list)       19         20       Total expenses. Add lines 5 through 19       20       19,627         21       Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198       21       -18,980         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       21       -18,980         22       Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)       21       -18,980         23       Total of all amounts reported on line 3 for all rental properties       23a       647         23a       647       23b       23b         c Total of all amounts reported on line 12 for all properties       23c       23d         d Total of all amounts reported on line 18 for all properties       23d       3,009         e Total of all amounts reported on line 20 for all properties       23e       19,627         24       Income. Add positive			,									
15 Supplies		Other interest										
16 Taxes	14	-										
17 Utilities		Supplies			3,4	25.						
Depreciation expense or depletion	16											
19 Other (list)	17	Utilities	. 17			_						
Total expenses. Add lines 5 through 19	18	Depreciation expense or depletion	. 18		3,0	09.						
Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	19	` '										
result is a (loss), see instructions to find out if you must file Form 6198	20	Total expenses. Add lines 5 through 19	. 20		19,6	27.						
Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	21	result is a (loss), see instructions to find out if you me	ust									
on Form 8582 (see instructions)					<del>-</del> 18,9	80.						
b Total of all amounts reported on line 4 for all royalty properties	22	•	3 /	(	18,98	0.)(		)	(	)		
c Total of all amounts reported on line 12 for all properties	23a	Total of all amounts reported on line 3 for all rental pr	roperties			23a		647.				
d Total of all amounts reported on line 18 for all properties	b	Total of all amounts reported on line 4 for all royalty p	properties			23b						
Total of all amounts reported on line 20 for all properties	С	Total of all amounts reported on line 12 for all proper	ties			23c						
<ul> <li>Income. Add positive amounts shown on line 21. Do not include any losses</li></ul>	d	Total of all amounts reported on line 18 for all proper	ties			23d	3	,009.				
<ul> <li>Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here</li> <li>Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result</li> </ul>	е	Total of all amounts reported on line 20 for all proper	ties			23e	19	,627.				
<ul> <li>Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here</li> <li>Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result</li> </ul>	24	·			sses							
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result	25	·		•		nter tot	al losses her	e <b>25</b>	(	18,980.)		
	26											
Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . 26 -18, 980.	-	here. If Parts II, III, and IV, and line 40 on page 2 do	not appl	y to you	also e	nter th	is amount c	n		-18,980		

#### SCHEDULE 8812 (Form 1040)

# Credits for Qualifying Children and Other Dependents

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

2023

OMB No. 1545-0074

Attachment Sequence No. 47

Your social security number

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

NANDAKUMAR THRIKKASSERY & MEERA GOPINATHAN 419-61-4760 Child Tax Credit and Credit for Other Dependents 1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR 1 102,025 Enter income from Puerto Rico that you excluded . . . . . . 2a Enter the amounts from lines 45 and 50 of your Form 2555 . . . b 2b 0. c Enter the amount from line 15 of your Form 4563 . . . . 2c Add lines 2a through 2c . . . . . . . . . . . . . . . . 2d3 3 102,025. 4 Number of qualifying children under age 17 with the required social security number 5 5 2,000. Number of other dependents, including any qualifying children who are not under age 6 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 7 8 Add lines 5 and 7 . . . . . . . . . . . . 8 2,000. Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000 9 400,000. 10 Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. 10 0. 11 11 0. Is the amount on line 8 more than the amount on line 11? . . . 12 2,000. No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. **Yes.** Subtract line 11 from line 8. Enter the result. 13 Enter the amount from Credit Limit Worksheet A 13 8,479. Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents 2,000. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19. If the amount on line 12 is more than the amount on line 14, you may be able to take the additional child tax credit

BAA

Schedule 8812 (Form 1040) 2023

Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: 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	e 27 .	
16a	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A		
	and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: x \$1,600.		
	Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the <b>smaller</b> of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
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 $\dots \dots \dots \dots \dots \dots \dots \dots \dots$	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.		
David	Otherwise, go to line 21.	f D	t. Dies
	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	S OT P	uerto 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		
		-	
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 .		
23	Add lines 21 and 22	-	
24	1040 and	-	
24	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.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the <b>larger</b> of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.	-5	
Par <u>t</u>	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	

## Form **8889**

Department of the Treasury

Internal Revenue Service

### **Health Savings Accounts (HSAs)**

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 52

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

NANDAKUMAR THRIKKASSERY

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 419-61-4760

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required. HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse. Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. ☐ Self-only X Family HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, 2 0. If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you 3 were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for 3 7,750. Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also 4 0. 5 7,750. 5 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter . . . 6 7,750. If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage 7 under an HDHP at any time during 2023, enter your additional contribution amount. See instructions. 7 8 8 7,750. 9 Employer contributions made to your HSAs for 2023 . . . . . . . . . 10 11 11 4,400. 12 12 3,350. HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 13 13 0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse. Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were 14b 14c 15 15 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this 16 16 If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% b Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse. 18 18 19 19 20 **Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f 20 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 21

(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

Paid Preparer's Due Diligence Checklist

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

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

OMB No. 1545-0074 For tax year 20 23 Attachment

Sequence No. 70

Taxpayer identification number

	DAKUMAR THRIKKASSERY & MEERA GOPINATHAN	419-61-4760	)			
reparer's name Preparer tax identificat			tion numb	oer		
	SYAM PRIYA RAM SAGAR GUPTA P02082703					
Part						
Please or the	check the appropriate box for the credit(s) and/or HOH filing status claimed on the retubenefit(s) claimed (check all that apply). $\  \  \  \  \  \  \  \  \  \  \  \  \ $		the rela		arts I-V HOH	
1	Did you complete the return based on information for the applicable tax year provided by	y the taxpayer	Yes	No	N/A	
	or reasonably obtained by you?		×			
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedu 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	×			
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you meet the knowledge requirement, you meet the knowledge requirement.	nust do both of				
	• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer'determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	s responses to				
	• Review information to determine that the taxpayer is eligible to claim the credit(s) and status and to figure the amount(s) of any credit(s)		X			
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsist answer questions 4a and 4b. If " <b>No</b> ," go to question 5.)	tent? (If "Yes,"		×		
а	Did you make reasonable inquiries to determine the correct, complete, and consistent info	ormation? .				
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the questions the impact the				
5	Did you satisfy the record retention requirement? To meet the record retention requirement keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) p taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing states the present (s) of the provided of t	, a copy of any prepare Form rovided by the tus or to figure	V			
	the amount(s) of the credit(s)		×			
	List those documents provided by the taxpayer, if any, that you relied on:					
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate e credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?	0 ,	×			
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous	year?	X			
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	•				
а	Did you complete the required recertification Form 8862?					
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a	complete and				
	correct Schedule C (Form 1040)?					

orm 88	867 (Rev. 11-2023)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
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.)	Yes	No	N/A
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?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim C	CTC, A	CTC,
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?	Yes	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	×		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	×		
Part			 Part \	/\
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qui	alified	Yes	No
	tuition and related expenses for the claimed AOTC?		<u> </u>	
Part	· · · · · · · · · · · · · · · · · · ·			
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?	x year 	Yes	No 🗆
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HO	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit( status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	urn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed;</li> </ul>	list for a	ny app	licable
	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 88 Document Retention.	67 instri	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>	's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the applica obtained.</li></ol>	ble worl	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	payer's ınt(s) of	respon the cre	ses, to dit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for each related to a claim of an applicable credit or HOH filing status (see instructions for more information	h failur ).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	t, and	Yes	No
	complete?	· · · Form <b>88</b> 0	<b>67</b> (Rev.	11-2023