E1040 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–De	c. 31, 2023, or other tax year beginning		, 2023, end	ling _		, 20	5	See sepa	arate instructions.	
Your first name and middle initial Last name Your						Your soc	ial security number				
RAMACHAN	IDRA	BABII	DEIV	/EEGAM					169	85 4567	
		s first name and middle initial	Last na							social security numbe	
LAKSHMIE	PRTY	A	MAN	rat					APP	LI ED F	
		er and street). If you have a P.O. box, see	•				Apt. no.	-		tial Election Campaigr	
823 DEEF	FIE	LD PT							Sheck he	ere if you, or your	
City, town, or p	ost off	ice. If you have a foreign address, also co	mplete s	spaces below.	Sta	ate	ZIP code		spouse if filing jointly, want \$		
ALPHARET	TA.				G.	A	30004			this fund. Checking a w will not change	
Foreign country name Foreign province/state/county Foreign postal code yo							or refund.				
							You Spouse				
Filing Status	Filing Status ☐ Single ☐ Head of household (HOH)					1)					
Check only	×	Married filing jointly (even if only or	ne had	income)							
one box.		Married filing separately (MFS)				☐ Qualifying	surviving spou	ıse (C	(SS)		
	lf :	you checked the MFS box, enter the	name	of your spouse. If you	u che	ecked the HOH	l or QSS box, e	enter	the child	d's name if the	
	qι	ualifying person is a child but not you	ır depe	ndent:							
Digital	At a	ny time during 2023, did you: (a) rece	eive (as	a reward, award, or	pavr	ment for proper	rtv or services)	: or (k	o) sell.		
Assets		hange, or otherwise dispose of a digi	,				,		,	☐ Yes ☒ No	
Standard	Son	neone can claim:	pender	t Your spous	e as	a dependent					
Deduction		Spouse itemizes on a separate return	n or you	u were a dual-status	alier	1					
Age/Rlindness	· Vou	: Were born before January 2, 1	a5a [Are blind Spo	ouse		n before Janua	arv 2	1050	s blind	
			000 [Ī			(4) 01 1- 41			es for (see instructions):	
Dependents		First name Last name		(2) Social security number	′	(3) Relationshi	Child to			Credit for other dependents	
If more than four	<u> </u>	RISHHVANTH RAMACHANDRA E		APPLIED FO	 R	Son				X	
dependents,	ADI	HITYA RAMACHANDRA				Son				X	
see instructions and check	s —										
here											
Income	1a	Total amount from Form(s) W-2, be	ox 1 (se	ee instructions) .					1a	119,471.	
Attach Form(s)	b	Household employee wages not re	eported	on Form(s) W-2 .					1b		
W-2 here. Also	С	Tip income not reported on line 1a (see instructions)						1c			
attach Forms	d	Medicaid waiver payments not rep	orted c	on Form(s) W-2 (see in	nstru	uctions)			1d		
W-2G and 1099-R if tax	е	Taxable dependent care benefits f		•					1e		
was withheld.	f	Employer-provided adoption bene	fits fror	n Form 8839, 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 instructi	ions)						1h	0.	
instructions.	i	Nontaxable combat pay election (s	see inst	ructions)		<u>li</u>			_	110 451	
	Z	Add lines 1a through 1h							1z	119,471.	
Attach Sch. B if required.	2a	· -	2a			axable interest			2b	300.	
	3a	· '	3a			Ordinary divider			3b		
Standard	4a		4a			axable amount			4b	 	
Deduction for—	5a		5a			axable amount axable amount			5b	 	
Single or Married filing	6a c	Social security benefits If you elect to use the lump-sum e	6a	method chock hara				· .	6b		
separately, \$13,850	7	Capital gain or (loss). Attach Sched		· ·	•	,		. 📙	7	5.	
Married filing	8	Additional income from Schedule				-		. ⊔	8	<u> </u>	
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,							9	119,776.	
surviving spouse, \$27,700	10	Add lines 12, 25, 35, 45, 35, 65, 7, Adjustments to income from Sche		•					10		
Head of household,	11	Subtract line 10 from line 9. This is							11	119,776.	
\$20,800	12	Standard deduction or itemized	-	-					12	27,700.	
If you checked any box under	13	Qualified business income deducti		`	,	95-A			13	2,,,,,,,,,,	
Standard Deduction,	14								14	27,700.	
see instructions.	15	Subtract line 14 from line 11. If zer			our :	tavahla incom		-	15	92 076	

Form 1040 (2023	3)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	з 🗌		16	10,872.
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	10,872.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	1,000.
	20	Amount from Schedule 3, lir	ne 8					20	
	21	Add lines 19 and 20						21	1,000.
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0				22	9,872.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is	your total tax					24	9,872.
Payments	25	Federal income tax withheld							
-	а	Form(s) W-2				25a 1	6,369.		
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	16,369.
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	022 return			26	
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812			28			
	29	American opportunity credit	from Form 8863	3, 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 refu	undable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				33	16,369.
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amou	nt you overpaid		34	6,497.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here						35a	6,497.
Direct deposit?	b	Routing number 0 6 1			c Type:	Checking	Savings		
See instructions.	d	Account number 6 1 6	2 7 0 8	6 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 amo	ount you owe					
You Owe		For details on how to pay, g	o to <i>www.irs.go</i> u	//Payments or	see instructions			37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party		you want to allow another	person to disc	cuss this retu	rn with the IRS?	_			_
Designee	ins	nstructions							⋉ No
		signee's me		Phone no.			sonal ident nber (PIN)	ification	
Cian		ider penalties of perjury, I declare t	hat I have examine		accompanying sche			the hest	of my knowledge and
Sign		lief, they are true, correct, and com							
Here	Yo	ur signature		Date	Your occupation		l If th	e IRS se	nt you an Identity
		g					Pro	tection P	IN, enter it here
Joint return?					DATA ARCH	ITECT	(see	inst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return,	both must sign.	Date	Spouse's occupat	ion			nt your spouse an ection PIN, enter it here
your records.					HOME MAKEI	.	I .	inty Fron inst.)	ection Film, enter it here
		one no. (470)854-231	E	Email address	RAMACHANDRA				
		eparer's name	Preparer's signat		капаспаника.	Date	PTIN		Check if:
Paid		M PRIYA RAM SAGAR GUPTA TALLAM	1 .		מווסדים דיםו.ו.אא	02/17/2024		2703	Self-employed
Preparer		m's name GLOBAL TA	1	אאטאט ויואיו	COLIM IMPLANT	02/1//2024	'		(678)965-9522
Use Only			XES LLC Y CT E BRU	MCWICK M	J 08816			n's EIN	84-3171965
	1 11	III 3 GUUICOO ZIJ IVOUNE		TAD MIT CIV IN	0 00010		1 1 1/11	13 LIIN	0-1-2T/T202

SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

Capital Gains and Losses

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **12**

Name(s) shown on return Your social security number 169-85-4567 RAMACHANDRA BABU DEIVEEGAM & LAKSHMIPRIYA MANIRAJ Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) Part I See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result (sales price) (or other basis) whole dollars. line 2. column (a) with column (a) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . **1b** Totals for all transactions reported on Form(s) 8949 with Box A checked 5. 16. 11. Totals for all transactions reported on Form(s) 8949 with Box B checked 0. 1. 1. 3 Totals for all transactions reported on Form(s) 8949 with Box C checked Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h), If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back 7 5. Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . 8b Totals for all transactions reported on Form(s) 8949 with Totals for all transactions reported on Form(s) 8949 with 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover 14 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

15

Schedule D (Form 1040) 2023 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 5. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

8949

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D. Go to www.irs.gov/Form8949 for instructions and the latest information.

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Department of the Treasury Internal Revenue Service

statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Sequence No. 12A Social security number or taxpayer identification number Name(s) shown on return 169-85-4567 RAMACHANDRA BABU DEIVEEGAM & LAKSHMIPRIYA MANIRAJ Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see Part I instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A. B. or C below. Check only one box. If more than one box applies for your short-term transactions. complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need. X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above) (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS (C) Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or loss 1 If you enter an amount in column (a). (h) enter a code in column (f). Cost or other basis Gain or (loss) (d) (c) (a) (b) Date sold or Proceeds See the **Note** below See the separate instructions. Subtract column (e) Description of property Date acquired (sales price) from column (d) and disposed of and see Column (e) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) combine the result (Mo., day, yr.) (see instructions) in the separate (g) Code(s) from Amount of adjustment instructions. with column (g). instructions ROBINHOOD SECURITIES LLC 01/01/23 12/31/23 16. 11. 5.

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B 16. 11. above is checked), or line 3 (if Box C above is checked) . 5.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074 Attachment

Social security number or taxpayer identification number

169-85-4567

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

RAMACHANDRA BABU DEIVEEGAM & LAKSHMIPRIYA MANIRAJ

Go to www.irs.gov/Form8949 for instructions and the latest information.

Sequence No. 12A

Before you check Box A, B, or C belo statement will have the same informa broker and may even tell you which b	tion as Form	er you receive 1099-B. Either	ed any Form(s) 109 will show whether	99-B or substitute er your basis (usua	statement(s) from your brokei t) was reported to	r. A substitute the IRS by your			
Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).										
You must check Box A, B, or C I complete a separate Form 8949, p for one or more of the boxes, com (A) Short-term transactions (B) Short-term transactions (C) Short-term transactions	page 1, for ea aplete as mar reported on reported on	ach applicabl ny forms with Form(s) 1099 Form(s) 1099	le box. If you have the same box of the same box of the same box of the same box. If you have the box of the box of the same box of the box. If you have the box of the box. If you have the box of th	ve more short-te checked as you r sis was reported	rm transacted. to the IRS	tions than will fit (see Note above	on this page			
1 (a)	(b)	(c)	(d)	(e) Cost or other basis	Adjustment, i If you enter an enter a c See the sep	(h) Gain or (loss)				
Description of property (Example: 100 sh. XYZ Co.)	Date acquired (Mo., day, yr.)	Date sold or disposed of (Mo., day, yr.)	Proceeds (sales price) (see instructions)	See the Note below and see <i>Column (e)</i> in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	Subtract column (e) from column (d) and combine the result with column (g).			
ROBINHOOD CRYPTO LLC	01/01/23	12/31/23	1.	1.			0.			
2 Totals. Add the amounts in columns										

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) .

SCHEDULE 8812 (Form 1040)

Credits for Qualifying Children and Other Dependents

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

OMB No. 1545-0074

Attachment Sequence No. **47**

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

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

Your social security number

RAMA	CHANDRA BABU DEIVEEGAM & LAKSHMIPRIYA MANIRAJ	169-85-	4567
Par	t 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	119,776.
2a	Enter income from Puerto Rico that you excluded		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 2d	0.
3	Add lines 1 and 2d	. 3	119,776.
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	2	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resid	ent	
	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.		
	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000 \(\)	. 9	400,000.
10	Subtract line 9 from line 3.		
	• If zero or less, enter -0		
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For		
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	. 10	0.
11	Multiply line 10 by 5% (0.05)	. 11	0.
12	Is the amount on line 8 more than the amount on line 11?	. 12	1,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit	dit.	
	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		10,872.
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 addition	al child ta	ax credit
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NI	R through	line 27
	(also complete Schedule 3, line 11) before completing Part II-A.		
For Pa	perwork Reduction Act Notice, see your tax return instructions. BAA REV 02/11/24 PRO	Schedule 9	3812 (Form 1040) 2023
u	POLITICIST TO THE TOTAL TO THE TOTAL	Jonicaule (20 - (1 01111 10 TO) 2020

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	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)							
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	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 Resident	s of F	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							
22	1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . 22	-						
23	Add lines 21 and 22	-						
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.							
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						
20	Next, enter the smaller of line 17 or line 26 on line 27.	20						
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						
	, , , , , , , , , , , , , , , , , , , ,							

(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

RAMA	ACHANDRA BABU DEIVEEGAM & LAKSHMIPRIYA MANIRAJ	169-85-456	7		
repare	's name	Preparer tax identifica	ation numb	oer	
	M PRIYA RAM SAGAR GUPTA TALLAM	P02082703			
Part	·				
	check the appropriate box for the credit(s) and/or HOH filing status claimed on the retubenefit(s) claimed (check all that apply).		the rel		arts I-V HOH
1	Did you complete the return based on information for the applicable tax year provided to reasonably obtained by you?	by the taxpayer	Yes	No	N/A
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 Schedi 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	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you nathe following.				
	• 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 " No ," go to question 5.)	tent? (If "Yes,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent inf				
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and	the questions the impact the			
5	information had on your preparation of the return.)	nent, you must , a copy of any o prepare Form provided by the			
	the amount(s) of the credit(s) $\ldots \ldots \ldots \ldots \ldots \ldots \ldots$	_	×		
	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?	eturn if his/her	X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous (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 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	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		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	statement to the return?		 Part \	/\ /\
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quatuition and related expenses for the claimed AOTC?	alified	Yes	No
Part			Part '	VI.)
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?		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	d 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
	 B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filling status, if claimed; 	ist 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.	37 instru	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	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).	's eligib	ility for	the
	A record of how, when, and from whom the information used to prepare this form and the applica obtained.	ble work	ksheet(s) was
	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	cayer's int(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 eac 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?	· +	Yes	No

REV 02/11/24 PRO



Application for IRS Individual Taxpayer Identification Number

► For use by individuals who are not U.S. citizens or permanent residents.

► See separate instructions.

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

OMB No. 1545-0074

Application type (check one box):

Apply for a new ITIN Renew an existing ITIN Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN). Reason vou're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions). a Nonresident alien required to get an ITIN to claim tax treaty benefit **b** Nonresident alien filing a U.S. federal tax return c U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return If d, enter relationship to U.S. citizen/resident alien (see instructions) ▶ d Dependent of U.S. citizen/resident alien e X Spouse of U.S. citizen/resident alien If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ RAMACHANDRA BABU DEIVEEGAM f Union Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception g Dependent/spouse of a nonresident alien holding a U.S. visa h ☐ Other (see instructions) ▶ Additional information for a and f: Enter treaty country ▶ and treaty article number ▶ 1a First name Middle name Last name Name LAKSHMIPRIYA MANIRAJ (see instructions) 1b First name Middle name Last name Name at birth if different . . > 2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions. Applicant's 823 DEERFIELD PT Mailing City or town, state or province, and country. Include ZIP code or postal code where appropriate. **Address** 30004 ALPHARETTA USA Street address, apartment number, or rural route number. Don't use a P.O. box number. Foreign (non-**U.S.) Address** City or town, state or province, and country. Include postal code where appropriate. (see instructions) 4 Date of birth (month / day / year) Country of birth City and state or province (optional) Male **Birth** Information 05/16/1989 ▼ Female 6a Country(ies) of citizenship **6b** Foreign tax I.D. number (if any) 6c Type of U.S. visa (if any), number, and expiration date Other TNDTA Information 6d Identification document(s) submitted (see instructions) X Passport Driver's license/State I.D. Other USCIS documentation Date of entry into the United States No.: Z6743412 Exp. date: 06/06/2032 Issued by: INDIA (MM/DD/YYYY): 11/23/2022 6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? No/Don't know. Skip line 6f. Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions). 6f Enter ITIN and/or IRSN ▶ **IRSN** and name under which it was issued ▶ First name Middle name Last name 6g Name of college/university or company (see instructions) ▶ City and state ▶ Length of stay ▶ Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying Sign documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number. Here Signature of applicant (if delegate, see instructions) Date (month / day / year) Phone number Keep a copy for your records. Name of delegate, if applicable (type or print) Delegate's relationship Parent Court-appointed guardian to applicant Power of attorney Date (month / day / year) Signature Phone **Acceptance** Fax Agent's Name and title (type or print) Name of company **Use ONLY** Office code



Application for IRS Individual Taxpayer Identification Number

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

OMB No. 1545-0074

Application type (check one box):

Before you begin • Don't submit th	ı: is form if you have, or are eligib	ole to get, a U.S.	social sec	urity number (SS	SN).		ply for a new ITIN new an existing ITIN	
Reason you're su	ubmitting Form W-7. Read the ederal tax return with Form W	e instructions fo	r the box y	ou check. Cauti	on: If you			
a Nonresident	alien required to get an ITIN to cla	im tax treaty bene	efit					
b Nonresident	alien filing a U.S. federal tax return	า						
c U.S. residen	t alien (based on days present in	the United State	s) filing a U.S	S. federal tax retur	n			
d X Dependent of	of U.S. citizen/resident alien	d, enter relationsh	ip to U.S. cit	izen/resident alien	(see instr	ructions) >	SON	
e Spouse of U	J.S. citizen/resident alien	d or e, enter name	and SSN/IT	IN of U.S. citizen/	resident a	lien (see ins	structions) ►	
) R	AMACHANDRA	BABU DE	IVEEGAM			169-85-4567	
f Nonresident	alien student, professor, or resear	cher filing a U.S. f	ederal tax re	turn or claiming ar	n exceptio	n		
_	spouse of a nonresident alien holdi	ng a U.S. visa						
h U Other (see in	·							
	on for a and f : Enter treaty country		lla nama	and treaty art	_			
Name	1a First name KRISHHVANTH	IVIIdo	lle name		Last na	ame ACHANDF	וזס אס אס	
(see instructions)	1b First name	Mide	lle name		Last na		CA DABU	
Name at birth if different ►	ib riist name	IVIIde	ile Harrie		Lastin	ame		
	2 Street address, apartment nur	mber or rural rout	e number If	vou have a P.O.	nox, see s	senarate ir	nstructions.	
Applicant's	823 DEERFIELD PT			,				
Mailing	City or town, state or province, and country. Include ZIP code or postal code where appropriate.							
Address	ALPHARETTA GA USA 30004							
Foreign (non-	3 Street address, apartment nur	mber, or rural rout	e number. D	on't use a P.O. b	ox numbe	er.		
U.S.) Address								
(see instructions)	City or town, state or province	e, and country. Inc	lude postal	code where appro	priate.			
Birth	4 Date of birth (month / day / year)			City and state or	province	(optional)	5 X Male	
Information	08/29/2015	INDIA					Female	
Other	6a Country(ies) of citizenship	6b Foreign tax I.I	D. number (if	3,	of U.S. vis		umber, and expiration date	
Information	INDIA			H4		R85006		
	6d Identification document(s) submitted (see instructions)							
	USCIS documentation	U Other				Date of en	try into	
		T-11000177	_	06/10/	2027	the United		
	· · · · · · · · · · · · · · · · · · ·	lo.: W1002177		o. date: 06/12/		(MM/DD/Y	YYY): 11/23/2022	
	6e Have you previously received No/Don't know. Skip lin		mai Revenue	e oervice inumber	(IUOII).			
	Yes. Complete line 6f. If		st on a sheet	and attach to this	form (see	e instruction	ns).	
	6f Enter ITIN and/or IRSN ▶ 17		7. 011 4 011001		SN	, mondonor	and	
	name under which it was issu						and	
	Tamo ando, whom it was look	First	name	Middle n	ame		Last name	
	6g Name of college/university or company (see instructions) ▶							
	City and state ►			Length of	stay ▶			
Sign	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying							
_	documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share							
Here	information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.							
Keep a copy for	Signature of applicant (if dele	tions)	Date (month / day /	year) l	Phone num	ber		
your records.	Name of delicate 25 cm 2 cm		Dalamatata wilati	alaia 1 5	<u> </u>			
	Name of delegate, if applicate			Delegate's relation to applicant	snip 🕨	✓ Parent	Court-appointed guardian	
	RAMACHANDRA BABU	DEIAREGAM			(1100r)		fattorney	
Acceptance	Signature			Date (month / day /	· · ·	Phone		
Agent's	Name and title (type or print)		Name of co	l ompany		Fax	DTIN	
Use ONLY	realing and this (type or print)		Traine of Co	pury	EIN Office co	nde	PTIN	
	<u> </u>				Office CC	Jue		



Application for IRS Individual Taxpayer Identification Number

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

OMB No. 1545-0074

Application type (check one box):

Before you begin • Don't submit th	ı: is form if you have, or are eligib	ole to get, a U.S.	social sec	urity number (SS	SN).		ply for a new ITIN new an existing ITIN	
Reason you're su	ubmitting Form W-7. Read the ederal tax return with Form W	e instructions fo	r the box y	ou check. Cauti	on: If you			
a Nonresident	alien required to get an ITIN to cla	im tax treaty bene	efit					
b Nonresident	alien filing a U.S. federal tax return	1						
	t alien (based on days present in							
d X Dependent of	of U.S. citizen/resident alien	d, enter relationsh	ip to U.S. cit	izen/resident alien	(see instr	uctions) >	SON	
e Spouse of U		•		IN of U.S. citizen/	resident a	lien (see ins	structions) ►	
RAMACHANDRA BABU DEIVEEGAM 169-85-456								
	alien student, professor, or resear	-	ederal tax re	turn or claiming ar	n exceptio	n		
_	spouse of a nonresident alien holdi	ng a U.S. visa						
h ☐ Other (see in								
	on for a and f : Enter treaty country		lle name	and treaty art	Last na			
Name	ADHITYA	IVIICO	lie Hallie			ame ACHANDF	DA RARII	
(see instructions)	1b First name	Midd	lle name		Last na		TA DADO	
Name at birth if different ►	10 Thathame	IVIIGO	iic riarric		Lastri	arric		
	2 Street address, apartment nui	mber, or rural rout	e number. If	you have a P.O.	box, see s	separate ir	structions.	
Applicant's	823 DEERFIELD PT	•			,	•		
Mailing Address	City or town, state or province, and country. Include ZIP code or postal code where appropriate.							
Address	ALPHARETTA GA USA 30004							
Foreign (non-	3 Street address, apartment number, or rural route number. Don't use a P.O. box number.							
U.S.) Address								
(see instructions)	City or town, state or province, and country. Include postal code where appropriate.							
Birth	4 Date of birth (month / day / year)	Country of birth		City and state or	province	(optional)	5 X Male	
Information	02/11/2019	INDIA					Female	
Other	6a Country(ies) of citizenship	6b Foreign tax I.I	D. number (if	any) 6c Type	of U.S. vis	a (if any), ni	umber, and expiration date	
Information	INDIA			Н4		R85006	74 12/14/2025	
	6d Identification document(s) sub	omitted (see instru	ictions) 🔀	Passport	Driver's	license/Sta	ate I.D.	
	USCIS documentation Other Date of entry into							
						the United		
	,	lo.: T6233324		o. date: 07/01/		(MM/DD/Y	YYY): 11/23/2022	
	6e Have you previously received		rnal Revenue	e Service Number	(IRSN)?			
	X No/Don't know. Skip linYes. Complete line 6f. If		t on a shoot	and attach to this	form (occ	inatruation		
	6f Enter ITIN and/or IRSN ► 1		st on a sneet		ISN	HISHUCIO	and	
				· · ·	ISIN		anu	
	name under which it was issu	First	name	Middle n	ame		Last name	
	6g Name of college/university or company (see instructions) ▶							
	City and state ▶		•	Length of	stay ▶			
Sign	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying							
Here	documentation and statements, and information with my acceptance agent							
Keep a copy for your records.	Signature of applicant (if dele	Date (month / day /	/ year) I	Phone num	ber			
•	Name of delegate, if applicate	ole (type or print)		Delegate's relation	ship 🛕 🕏	Parent	Court-appointed guardian	
	RAMACHANDRA BABU	DEIVEEGAM		to applicant		Power of		
Accontance	Signature			Date (month / day /	/ year)		•	
Acceptance						-ax		
Agent's Use ONLY	Name and title (type or print)		Name of co	ompany	EIN		PTIN	
OGC OILL	/				Office co	ode		