

2023 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident



P1

CHECK BOX IF AMENDED RETURN

Software ID
PROSERIES

Jan. 1 - Dec. 31, 2023 or fiscal year ending _____, 20____

TAXPAYER INFORMATION	Primary's legal first name ● BALAKRISHNAN		MI ●	Last name ● CHELLIAH		Check if Deceased ● <input type="checkbox"/>		Primary's social security number ● 602-98-5150		
	Spouse's legal first name ● SIVAKAMY		MI ●	Last name ● CHANDRAHASAN		Check if Deceased ● <input type="checkbox"/>		Spouse's social security number ● 679-12-2577		
	Mailing address (number and street, P.O. box or rural route) ● 1324 LANSING STREET							<input type="checkbox"/> Check if address is outside U.S.		
	City ● LITTLE ROCK		State or province ● AR		ZIP ● 72223		Foreign country name			
	Primary email				Secondary email					
	● <input type="checkbox"/> We no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.									
	● <input type="checkbox"/> Check here if you want a tax booklet mailed to you next year.					● <input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension				
	DL# / State ID <u>925163915</u>		Your state <u>AR</u>		Issue date (mm/dd/yyyy) <u>09/28/2023</u>		Expiration date (mm/dd/yyyy) <u>06/30/2031</u>			
	DL# / State ID <u>925163711</u>		Spouse state <u>AR</u>		Issue date (mm/dd/yyyy) <u>09/28/2023</u>		Expiration date (mm/dd/yyyy) <u>10/16/2030</u>			
	FILING STATUS	1. ● <input type="checkbox"/> Single (Or widowed before 2023 or divorced at end of 2023)					4. ● <input checked="" type="checkbox"/> Married filing separately on the same return			
2. ● <input type="checkbox"/> Married filing joint (Even if only one had income)					5. ● <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____					
3. ● <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent enter child's name here: _____					6. ● <input type="checkbox"/> Surviving spouse with dependent child Year spouse died: (See instructions) _____					
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself ● <input type="checkbox"/> 65 or over ● <input type="checkbox"/> 65 Special ● <input type="checkbox"/> Blind ● <input type="checkbox"/> Deaf <input type="checkbox"/> Head of household/surviving spouse (Filing status 3 only) (Filing status 6 only)									
	<input checked="" type="checkbox"/> Spouse ● <input type="checkbox"/> 65 or over ● <input type="checkbox"/> 65 Special ● <input type="checkbox"/> Blind ● <input type="checkbox"/> Deaf									
	Multiply number of boxes checked 7A <input type="checkbox"/> 2 X \$29 = 58.00									
	Dependents (Do not list yourself or spouse)									
	First name		Last name		Dependent's social security number		Dependent's relationship to you			
1. SRIDHARASUDHAN		CHELLIAH		659-51-6992		SON				
2.										
3.										
4.										
5.										
7B. Multiply number of DEPENDENTS from above 7B ● <input type="checkbox"/> 1 X \$29 = 29.00										
7C. TOTAL PERSONAL TAX CREDITS: (Add lines 7A and 7B. Enter total here and on line 34) 7C 87.00										
Individuals with Developmental Disabilities Credit (AR1000-DD - formerly AR1000RC5) now on Form AR1000TC										



Primary SSN 602-98-5150

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only	
INCOME	8. Wages, salaries, tips, etc: (Attach W-2s)	8	●	87,633.00	● 60,500.00	
	9. Military pay: Primary ● [] 00 Spouse ● [] 00					
	10. Interest income: (If over \$1,500, attach AR4)	10	●	00	● 00	
	11. Dividend income: (If over \$1,500, attach AR4)	11	●	00	● 00	
	12. Alimony and separate maintenance received:	12	●	00	● 00	
	13. Business or professional income: (Attach federal Sch. C)	13	●	00	● 00	
	14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D)	14	●	00	● 00	
	15. Other gains or (losses): (See Instructions)	15	●	00	● 00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	●	00	● 00	
	17. Military retirement: Primary ● [] 00 Spouse ● [] 00					
	18A. Primary employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● [] 00 Taxable ● [] 00 Less \$6,000	18A	●	00		
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● [] 00 Taxable ● [] 00 Less \$6,000	18B	●	00	● 00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E)	19	●	0.00	● 00	
	20. Farm income: (Attach federal Sch. F)	20	●	00	● 00	
	21. Unemployment:	21	●	00	● 00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22	●	00	● 00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23	●	87,633.00	● 60,500.00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	●	00	● 00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	●	87,633.00	● 60,500.00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26			
		27. ● <input type="checkbox"/> Low income table (\$0), See line 26 instructions ● <input type="checkbox"/> Standard deduction (See instructions) ● <input checked="" type="checkbox"/> Itemized deductions (Attach AR3)	27	●	4,164.00	● 2,893.00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28	●	83,469.00	● 57,607.00
		29. TAX: (Enter tax from tax table)	29		3,325.00	2,112.00
		30. Combined tax: (Add amounts from line 29, columns A and B)	30			5,437.00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31			00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See instructions)		32			00	
33. TOTAL TAX: (Add lines 30 through 32)		33			5,437.00	
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7C)	34	●	87.00		
	35. Child care credit: (Attach AR2441)	35	●	82.00		
	36. Other credits: (Attach AR1000TC)	36	●	300.00		
	37. TOTAL CREDITS: (Add lines 34 through 36)	37	●		469.00	
	38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38	●		4,968.00	



Primary SSN 602-98-5150

PAYMENTS	39. Arkansas income tax withheld: (Attach copies of W-2, 1099R, W2-G,1099-PT, and/or AR-K1) 39	● 5,484.00	
	40. Estimated tax paid or credit brought forward from 2022: 40	● 00	
	41. Payment made with extension: (See instructions) 41	● 00	
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) 42	● 00	
	43. Early childhood program: Certification number: _____ (Attach AR1000EC and AR2441) 43	● 00	
	44. TOTAL PAYMENTS: (Add lines 39 through 43) 44	● 5,484.00	
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions) 45	● 00	
46. Adjusted total payments: (Subtract line 45 from line 44) 46	● 5,484.00		
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference) 47	● 516.00	
	48. Amount to be applied to 2024 estimated tax: 48	● 00	
	49. Amount of Check-Off contributions: (Attach Form AR1000CO) 49	● 00	
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND 50	● ☺ 516.00	
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A) TAX DUE 51	● ☹ 00	
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A ● Penalty 52B ● 00	● 00	
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE 52C	● 00		
DIRECT DEPOSIT	Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. ● <input type="checkbox"/>		
	Routing number 1 Account number 1 ● <input checked="" type="checkbox"/> Checking or ● <input type="checkbox"/> Savings Direct deposit 1 amt. ● 1 2 1 0 0 0 3 5 8 ● 1 0 5 1 5 0 4 4 5 5 ● 516.00		
Routing number 2 Account number 2 ● <input type="checkbox"/> Checking or ● <input type="checkbox"/> Savings Direct deposit 2 amt. ● ● ● 00			
PLEASE SIGN HERE	PLEASE 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.		
	Primary's signature	Date	Telephone (501) 442-8359
Spouse's signature	Date	Telephone	
PAID PREPARER	Paid preparer's signature		PTIN/ID number
	SYAM PRIYA RAM SAGAR GUPTA		03/27/2024 ● P02082703
	Preparer's name		Telephone
	GLOBAL TAXES LLC		(678) 965-9522
	Address		
245 ROONEY CT			
City		State	ZIP
E BRUNSWICK		NJ	08816
E-mail			
SYAM@GTAXFILE.COM			
PAY ONLINE: Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov . ATAP allows taxpayers or their representatives to log on, make payments and manage their account online. ATAP is available 24 hours.			
		Mail Return & Payment to:	
		Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000	Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144



ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary's legal name BALAKRISHNAN CHELLIAH	Primary's social security number 602-98-5150
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IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State political contribution credit: (See instructions)	1 •		00
2. Other state tax credit: [Attach copy of other state tax return(s)]	2 •		00
3. Credit for adoption expenses: (Attach federal Form 8839)	3 •		00
4. Phenylketonuria disorder credit: (See instructions. Attach AR1113)	4 •		00
5. Stillborn child tax credit "Paisley's Law": (Attach certificate of birth resulting in stillbirth)	5 •		00
6. Additional tax credit for qualified individuals: (See instructions)	6 •		00
7. Inflationary relief income tax credit: (See Instructions)	7 •	300.	00
8. Credit for Individuals with Developmental Disabilities: (Attach AR1000-DD formerly AR1000RC5)	8 •		00

	Individual's Name on Form AR1000-DD	Social Security Number on Form AR1000-DD
8A.	•	•
8B.	•	•
8C.	•	•
8D.	•	•
8E.	•	•
8F.	•	•

If certificate is issued to an individual, leave FEIN box below blank.

Primary:	9A. Code	•	FEIN	•	Amount	•	00
	9B. Code	•	FEIN	•	Amount	•	00
	9C. Code	•	FEIN	•	Amount	•	00
Spouse:	9D. Code	•	FEIN	•	Amount	•	00
	9E. Code	•	FEIN	•	Amount	•	00
	9F. Code	•	FEIN	•	Amount	•	00

9. Tax credit(s): **(Add amounts from 9A-9F above)** 9 •

	00
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A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.

10. **TOTAL CREDITS:**
Add lines 1 through 9. Enter total on line 36, Form AR1000F/AR1000NR 10 •

300.	00
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**ARKANSAS INDIVIDUAL INCOME TAX
CHILD AND DEPENDENT CARE EXPENSES**

Primary's legal name	Primary's social security number
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You cannot claim a credit for child and dependent care expenses if you're filing status 5 (married filing separately on different returns) unless you meet the requirements listed in the instructions under "Married Filing Separately on Different Returns." If you meet these requirements, check this box.

Part I **Persons or Organizations Who Provided the Care – You must complete this part.**
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Innovation Learning - Arkansas	7332 S Alton Way Unit 13D Englewood CO 80112	81-2787096	2,046.

Did you receive dependent care benefits?	No	→	Complete only Part II below.
	Yes	→	Complete Part III on the back next.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

2	(a) Qualifying legal name First Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
	SRIDHARASUDHAN CHELLIAH	659-51-6992	2,046.

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 30	3		2,046.
4 Enter your earned income . See instructions	4		87,633.
5 If married filing status 2 or 4, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5		60,500.
6 Enter the smallest of line 3, 4, or 5	6		2,046.
7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	7	148,133.	
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	8		X. .20

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

9 Multiply line 6 by the decimal amount on line 8	9		409.
10 Multiply line 9 by .20. Enter this amount on line 35 and/or line 43 of AR1000F/AR1000NR	10		82.



Part III Dependent Care Benefits			
11	Enter the total amount of dependent care benefits you received in 2023. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	11	
12	Enter the amount, if any, you carried over from 2022 and used in 2023 during the grace period. See instructions	12	
13	Enter the amount, if any, you forfeited or carried forward to 2024. See instructions	13	()
14	Combine lines 11 through 13. See instructions	14	
15	Enter the total amount of qualified expenses incurred in 2023 for the care of the qualifying person(s)	15	
16	Enter the smaller of line 14 or 15	16	
17	Enter your earned income . See instructions	17	
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing status 2 or 4, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing status 5, see instructions. • All others, enter the amount from line 17. 	18	
19	Enter the smallest of line 16, 17, or 18	19	
20	Enter \$5,000 (\$2,500 if married filing status 5 and you were required to enter your spouse's earned income on line 18)	20	
21	Is any amount on line 11 from your sole proprietorship or partnership? <input type="checkbox"/> No. Enter -0- <input type="checkbox"/> Yes. Enter the amount here.	21	
22	Subtract line 21 from line 14	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 21. Also, include this amount on the appropriate line(s) of your return. See instructions	23	
24	Excluded benefits. If you checked "No" on line 21, enter the smaller of line 19 or 20. Otherwise, subtract line 23 from the smaller of line 19 or line 20. If zero or less, enter -0-	24	
25	Taxable benefits. Subtract line 24 from line 22. If zero or less, enter -0-. If more than zero, see instructions	25	

To claim the child and dependent care credit, complete lines 26 through 30 below.

26	Enter \$3,000 (\$6,000 if two or more qualifying persons)	26	
27	Add lines 23 and 24	27	
28	Subtract line 27 from line 26. If zero or less, stop . You can not take the credit. Exception. If you paid 2022 expenses in 2023	28	
29	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 27 above. Then, add the amounts in column (c) and enter the total here	29	
30	Enter the smaller of line 28 or 29. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 10	30	



**ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS**

Primary's legal name B CHELLIAH & S CHANDRAHASAN		Primary's social security number 602-98-5150	
MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)			
1. Medical and dental expenses:.....	1	0.00	
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	2	148,133.00	
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	14,813.00	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4		0.00
TAXES: (See instructions)			
5. Real estate tax:.....	5	2,599.00	
6. Personal property tax or other taxes: (List type and amount).....	6		00
7. TOTAL TAXES: (Add lines 5 and 6).....	7		2,599.00
INTEREST EXPENSES: (See instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	4,458.00	
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9		00
10. Deductible points:.....	10		00
11. Investment interest: (Attach federal Form 4952).....	11		00
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11).....	12		4,458.00
CONTRIBUTIONS: (See instructions)			
13. Cash contributions:.....	13		00
14. Art and literary contributions:.....	14		00
15. Other:.....	15		00
16. Carryover contributions: (List type and amount).....	16		00
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16).....	17		00
CASUALTY AND THEFT LOSSES: (See instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684).....	18		00
POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)].....	19		00
MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)			
20. Unreimbursed employee business expenses: (Attach Form AR2106).....	20		00
21. Other expenses: (List type and amount).....	21		00
22. Add the amounts on lines 20 and 21. Enter the total:.....	22		00
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B:.....	23		00
24. Multiply line 23 above by 2% (.02):.....	24		00
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0).....	25		00
OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)			
26. Volunteer firefighter expenses:.....	26		00
27. Gambling Losses:.....	27		00
28. Other miscellaneous deductions: (List type and amount).....	28		00
29. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 through 28).....	29		00
TOTAL ITEMIZED DEDUCTIONS:			
30. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 29 and enter the total here:.....	30		7,057.00
Complete lines 31 - 35 ONLY if Filing Status 4 or 5.			
		PRIMARY	SPOUSE'S
		Adjusted Gross Income	Adjusted Gross Income
31. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25A and 25B:.....	31A	87,633.00	31B 60,500.00
32. Total Arkansas adjusted gross income: (Add columns 31A and 31B from above).....	32		148,133.00
33. Divide the amount on line 31A above by the amount on line 32. Enter the percentage here:.....	33		59%
34. Multiply line 30 by the percentage on line 33. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A):.... (Primary)	34		4,164.00
35. Subtract line 34 from line 30. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return:..... (Spouse)	35		2,893.00



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial: BALAKRISHNAN, Last Name: CHELLIAH, Primary's Social Security Number: 602-98-5150, Spouse's Legal First Name and Middle Initial: SIVAKAMY, Last Name: CHANDRAHASAN, Spouse's Social Security Number: 679-12-2577, Mailing Address: 1324 LANSING STREET, Telephone: (501) 442-8359, City: LITTLE ROCK, State or Province: AR, ZIP: 72223, Check if address is outside U.S. Foreign Country.

Table with 5 rows and 3 columns: Line number, Description, Amount. Row 1: Total Income, 148,133.00; Row 2: Net Tax, 4,968.00; Row 3: State Income Tax Withheld, 5,484.00; Row 4: Refund, 516.00; Row 5: Tax Due, 00.

PART II - DECLARATION OF TAXPAYER

- 6a. [X] I consent that my refund be direct deposited as designated in the electronic portion of my 2023 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. The refund will be direct deposited to the bank account(s) shown on page P3 of the Form AR1000F/AR1000NR.
6b. [] I do not want direct deposit of my refund or I am not receiving a refund.
6c. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).
6d. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2023 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here Primary's Signature Date Spouse's Signature Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

ERO'S Use Only ERO'S Signature Date: 03/27/2024, Check if paid preparer [], Check if self-employed [], Your SSN or PTIN: 84-3171965, Firm's name and address: GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816, FEIN: 84-3171965

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only Preparer's Signature Date: 03/27/2024, Check if self-employed [], Preparer's SSN or PTIN: P02082703, Firm's name and address: SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT E BRUNSWICK NJ 08816, FEIN: 84-3171965