# 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		ırn  202	23	OMB No. 1545-	-0074	IRS Use	Only—	Do not w	rite or stap	ple in this space	ə.
For the year Jai	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023,	ending			, 20		See se	oarate ii	nstructions.	
Your first name	and m	iddle initial	Last nan	ne KAD RAM KU	MAR				,		cial sec	urity number 9471	
If joint return, s	pouse's	s first name and middle initial	Last nan	ne						-		security num	ber
PRAKASH				AMANIAN								8259	
		er and street). If you have a P.O. box, see	instructio	ns.			A	pt. no.	- 1			ction Campa	ign
518 TIM:					101		710					ou, or your ointly, want §	<b>£</b> 3
	ost otti	ice. If you have a foreign address, also co	mpiete sp	aces below.	Sta		ZIP co			•	٠,	nd. Checking	
DURHAM					NC		277					not change	
Foreign countr	y name			oreign province/sta	ite/coun	ty	Foreig	n postal c	ode	your tax	or refur	_	use
Filing Status	s [	Single				Head of ho	ouseh	old (HOI	<del>-</del> 1)				
Check only		Married filing jointly (even if only or	ne had in	icome)									
one box.		Married filing separately (MFS)				☐ Qualifying	surviv	ing spo	use (C	QSS)			
	lf y	you checked the MFS box, enter the	name of	f your spouse. If	you che	ecked the HOH	or Q	SS box,	enter	the chi	ld's nar	ne if the	
	qu	ualifying person is a child but not you	ır depend	dent:									-
Digital	At a	ny time during 2023, did you: (a) rec	eive (as a	a reward, award,	or payr	ment for proper	ty or	services	); or (l	o) sell,			
Assets	exch	nange, or otherwise dispose of a dig	ital asset	(or a financial in	terest ir	n a digital asse	t)? (Se	e instru	ctions	s.)	☐ Ye	s 🗵 No	
Standard	Som	neone can claim:   You as a de	pendent	☐ Your spo	use as	a dependent							
Deduction		Spouse itemizes on a separate retur	n or you	were a dual-stat	us alien	<u> </u>							
Age/Blindnes	s You	: Were born before January 2, 1	959	Are blind	Spouse	: Was bor	n befo	re Janu	arv 2.	1959	□ Is	blind	
Dependent				(2) Social secu	•	(3) Relationshi	14					see instruction	 ns):
If more	(1) First name Last name					to you			ax cre	dit	Credit for	r other depende	ents
than four													
dependents,													
see instruction and check	s —												
here													
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see	instructions) .						1a		204,051	
Attach Form(s)	b	Household employee wages not re	eported o	on Form(s) W-2 .						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			e instru	ıctions)				1d			
1099-R if tax	е	Taxable dependent care benefits f	rom Forr	n 2441, line 26						1e			
was withheld.	f	Employer-provided adoption bene	fits from	Form 8839, line	29 .					1f			
If you did not	g	Wages from Form 8919, line 6 .								1g			
get a Form W-2, see	h	Other earned income (see instruction	,				· ·			1h		0	٠.
instructions.	i	Nontaxable combat pay election (s	see instru	uctions)		<u>li</u>							
	<u>z</u> _	Add lines 1a through 1h								1z		204,051	•
Attach Sch. B	2a	· —	2a	F-1		axable interest				2b			
if required.	<u>3a</u> _		3a	51.		ordinary divider				3b		51	•
Standard	4a		4a			axable amount				4b			
Deduction for—	5a		5a			axable amount				5b			
Single or Married filing	6a	,	6a			axable amount	· .			6b			
separately,	C	If you elect to use the lump-sum e		•	`	,						0 000	
\$13,850 <b>7</b> Capital gain or (loss). Attach Sche									. L	7		-3,000	•
jointly or Qualifying	8	Additional income from Schedule								8		001 100	
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,		-						9		201,102	•
\$27,700 • Head of	10	Adjustments to income from Sche								10		004 : :	
household, \$20,800	11	Subtract line 10 from line 9. This is	-							11		201,102	
If you checked	12	Standard deduction or itemized								12		27,700	•
any box under Standard	13	Qualified business income deducti								13		00.50	
Deduction, see instructions.	14	Add lines 12 and 13								14		27 <b>,</b> 700	
	15	Subtract upo 1/1 tram lina 11 lf zar	O OF LOCK	ontor () This i	0 1/01/14	ravabla incom	^			1 45	1	1/3//10/2	

Form 1040 (202)	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	28,760.	
Credits	17	Amount from Schedule 2, lin	e3					17		
	18	Add lines 16 and 17						18	28,760.	
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, lin	e8					20	7,500.	
	21	Add lines 19 and 20						21	7,500.	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	21,260.	
	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 <b>total tax</b>					24	21,260.	
Payments	25	Federal income tax withheld	from:							
-	а	Form(s) W-2				<b>25a</b> 30	350.			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c						25d	30 <b>,</b> 350.	
If you have a	26	2023 estimated tax payment	s 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	n 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, lin								
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits								
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				33	30,350.	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amour	nt you <b>overpaid</b>		34	9,090.	
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	ck here	🗌	35a	9,090.	
Direct deposit?	b	Routing number 0 2 1				Checking	Savings			
See instructions.	d	Account number 3 8 1	0 3 7 6	4 8 2 4	4 8					
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24								
You Owe		For details on how to pay, go	o to <i>www.irs.go</i> v	//Payments or	see instructions.			37		
	38	Estimated tax penalty (see in	structions) .			38				
<b>Third Party</b>		you want to allow another	•							
Designee							omplete		⊠ No	
		esignee's me		Phone no.			sonal ident ber (PIN)	ification		
Sign		der penalties of perjury, I declare th	nat I have examined	d this return and	accompanying sche		, ,	the best	of my knowledge and	
Here	be	lief, they are true, correct, and com	plete. Declaration of	of preparer (othe	r than taxpayer) is ba	sed on all informat	ion of whic	h prepar	er has any knowledge.	
пеге	Yo	ur signature		Date	Your occupation		If th	e IRS se	nt you an Identity	
								tection P inst.)	IN, enter it here	
Joint return? See instructions.				5.	SENIOR SCI		`		<del> </del>	
Keep a copy for	Sp	ouse's signature. If a joint return, t	ooth must sign.	Date	Spouse's occupati	on			nt your spouse an ection PIN, enter it here	
your records.				TEST ENGINEER			(see inst.)		, , , , , , , , , , , , , , , , , , , ,	
	Ph	one no. (425) 505-715	0	Email address	ARRAMYA238		 M			
Daid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:	
Paid	SYA	M PRIYA RAM SAGAR GUPTA	SYAM PRIY	A RAM SAG	GAR GUPTA	04/02/2024	P0208	2703	Self-employed	
Preparer							<u> </u>	Phone no. (678) 965-9522		
Use Only		m's address 245 ROONE		NSWICK N	J 08816			n's EIN	· · ·	
<u> </u>		4040 ( ' ' ' ' ' ' ' ' ' ' ' ' ' ' '					-		- 1040	

## SCHEDULE 3 (Form 1040)

Department of the Treasury

Internal Revenue Service

**Additional Credits and Payments** 

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

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

Attachme Sequence

OMB No. 1545-0074

2023
Attachment
Sequence No. 03

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

RAMYA AYAKKAD RAM KUMAR & PRAKASH SUBRAMANIAN

Your social security number 732-87-9471

Par	t I Nonrefundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, Form 2441	line 11. Attach	2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
а	General business credit. Attach Form 3800	Sa		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
С	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
е	Reserved for future use	бе		
f	Clean vehicle credit. Attach Form 8936	<b>6f</b> 7,500		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
ı	Amount on Form 8978, line 14. See instructions	6I		
m	Credit for previously owned clean vehicles. Attach Form 8936.	6m		
z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	7 <b>,</b> 500.
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 10	40, 1040-SR, or		
	1040-NR, line 20		8	7,500.
		(0	continue	d on page 2)

Schedule 3 (Form 1040) 2023 Page **2** 

Par	t II Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)	10		
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
а	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
Z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through	n 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31		15	

#### SCHEDULE D (Form 1040)

## **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.

OMB No. 1545-0074

Attachment

Department of the Treasury Sequence No. 12 Go to www.irs.gov/ScheduleD for instructions and the latest information. Internal Revenue Service Name(s) shown on return Your social security number 732-87-9471 RAMYA AYAKKAD RAM KUMAR & PRAKASH SUBRAMANIAN 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 (sales price) (or other basis) Form(s) 8949, Part I, combine the result whole dollars. with column (g) line 2. 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 . . . . . . . . . . . . . . . Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . 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 7 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 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 (or other basis) Form(s) 8949, Part II, (sales price) combine the result whole dollars. line 2. column (a) with column (g) 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 569. 3,752. -3,183.Totals for all transactions reported on Form(s) 8949 with **Box E** checked . . . . . . . . . . . . . . . . 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 

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

-3,183.

14

15

Schedule D (Form 1040) 2023 Page 2

## Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -3,183. • 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 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. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 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.) • (\$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 gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X 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.

Form 8949 (2023) Attachment Sequence No. **12A** Page **2** 

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side RAMYA AYAKKAD RAM KUMAR & PRAKASH SUBRAMANIAN

Social security number or taxpayer identification number 732-87-9471

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute 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.

#### Part II

**Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-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 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

<ul><li>★ (D) Long-term transactions</li><li>(E) Long-term transactions</li><li>(F) Long-term transactions</li></ul>	reported on	Form(s) 1099	-B showing bas				e)
1 (a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the <b>Note</b> below		(h) Gain or (loss) Subtract column (e	
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g).
ROBINHOOD SECURITIES LLC	01/01/23	12/31/23	569.	3,752.			-3,183.
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 8b (if Box D above	al here and inc	lude on your					

**Note:** If you checked Box D 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.

above is checked), or line 10 (if Box F above is checked) .

-3,183.

569.

3,752.

## Form **8889**

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

Department of the Treasury Internal Revenue Service

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

RAMYA AYAKKAD RAM KUMAR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 732-87-9471

Befor	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	f requi	red.	
Part	<b>HSA Contributions and Deduction.</b> See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for			
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☐ Sel	f-only	▼ Family
2	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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2		0.
3	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3		7 <b>,</b> 750.
4	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 include any amount contributed to your spouse's Archer MSAs	4		0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5		7,750.
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.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7		
8	Add lines 6 and 7	8		7,750.
9	Employer contributions made to your HSAs for 2023			
10	Qualified HSA funding distributions			
11	Add lines 9 and 10	11		2,300.
12	Subtract line 11 from line 8. If zero or less, enter -0	12		5,450.
13	<b>HSA</b> deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13		0.
Part	<u> </u>	rato L	18/00	complete
T CIT	a separate Part II for each spouse.	lial <del>o</del> i	10/13, (	Joinpiere
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a		3,048.
b	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			
_	withdrawn by the due date of your return. See instructions	14b		0 010
C	Subtract line 14b from line 14a	14c		3,048.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15		3,048.
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16		0.
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here			
b	<b>Additional 20% tax</b> (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 1040), Part II, line 17c	17b		
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.	ions b		
18	Last-month rule	18		
19	Qualified HSA funding distribution	19		
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20		
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21		
	10.10/1, 1.10.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	<b>4</b> I		

### **Clean Vehicle Credits**

OMB No. 1545-2137

732-87-9471

Department of the Treasury Internal Revenue Service

RAMYA AYAKKAD RAM KUMAR & PRAKASH SUBRAMANIAN

Attach to your tax return. Attachment Sequence No. **69** Go to www.irs.gov/Form8936 for instructions and the latest information. Name(s) shown on return Identifying number

Notes	• Complete a separate Schedule A (Form 8936) for each clean vehicle placed in	service during the tax	year.	
	• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note	" text below.		
Part	Modified Adjusted Gross Income Amount			
1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b> 201,102.		
b	Enter any income from Puerto Rico you excluded	1b		
С	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
е	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e		2	201,102.
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	<b>3a</b> 165,035.		
b	Enter any income from Puerto Rico you excluded	3b		
С	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
е	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e		4	165,035.
5	Enter the <b>smaller</b> of line 2 or line 4		5	165,035.
Part				,
	<b>Note:</b> Individuals can't claim a credit on line 6 if Part I, line 5, is more than qualifying surviving spouse; \$225,000 if head of household).	\$150,000 (\$300,000 if r	married	filing jointly or a
6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)		6	0.
7	New clean vehicle credit from partnerships and S corporations (see instructions)		7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S c	orporations, stop here		
	and report this amount on Schedule K. All others, report this amount on Form 3800	), Part III, line 1y	8	0.
9	Note: You can't claim the Part III credit if Part I, line 5, is more than \$1 qualifying surviving spouse; \$225,000 if head of household).  Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	· 	arried 9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18		10	7,500.
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)		11	28,760.
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't c		•••	
12	part of the credit	iaim the personal use	12	20 760
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and	on Schedule 3 (Form	12	28,760.
.0	1040), line 6f. If line 12 is smaller than line 9, see instructions		13	7,500.
Part l			10	7,300.
	<b>Note:</b> You can't claim the Part IV credit if Part I, line 5, is more than \$ qualifying surviving spouse; \$112,500 if head of household).		arried	filing jointly or a
14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)		14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18		15	
16	(		16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't clean		17	
18	Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040),			
	smaller than line 14, see instructions		18	
Part			,	
19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)		19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (s		20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this			
	K. All others, report this amount on Form 3800, Part III, line 1aa		21	

## SCHEDULE A (Form 8936)

## **Clean Vehicle Credit Amount**

OMB No. 1545-2137

**2023** 

Attachment Sequence No. **69A** 

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s	) shown on return	Ide	entifying	number					
RAM	YA AYAKKAD RAM KUMAR & PRAKASH SUBRAMANIAN	73	32-87	-9471					
Part	Vehicle Details								
1a	Year		2	2023					
b	<b>b</b> Make								
С	Model	_M	ODEL	Y					
2	Vehicle identification number (VIN) (see instructions)	7 E	P A	1 4 4	1 3 6	5 1			
3	Enter date vehicle was placed in service (MM/DD/YYYY)	_06	6/24/	2023					
4	Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.  ☐ Yes. Stop here. You can't claim a credit amount for a vehicle used primarily outside the United States.  ☒ No.								
5	Does the VIN entered on line 2 belong to a <b>new clean vehicle</b> placed in service during the tax definitions.  ☑ <b>Yes.</b> Go to Part II.  ☐ <b>No.</b> Go to line 6.	year	r? See	instructi	ons for				
6	Does the VIN entered on line 2 belong to a <b>previously owned clean vehicle</b> acquired after 202 the tax year? See instructions for definitions.         Yes. Go to Part IV.    No. Go to line 7.	22 aı	nd plac	ed in se	rvice du	ıring			
7 Part	Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after during the tax year? See instructions for definitions.  Yes. Go to Part V.  No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described.  Credit Amount for Business/Investment Use Part of New Clean Vehicle					e 			
8	Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you another person.  ☑ Yes.  ☐ No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or t resale.								
9	Tentative credit amount (see instructions)	9			7,50	0.			
10	Business/investment use percentage (see instructions)	10	<u> </u>			%			
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	11	1			0.			
Part	Credit Amount for Personal Use Part of New Clean Vehicle								
12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	12	2		7 <b>,</b> 50	0.			

Schedu	le A (Form 8936) 2023		Page 2				
Part							
13a	Is the sales price of the vehicle more than \$25,000?						
	Yes. Stop here. The vehicle doesn't qualify for the Part IV credit.						
	∐ No.						
b	Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle	le fron	n another person.				
	<ul><li>☐ Yes.</li><li>☐ No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or a</li></ul>	oquir	od for roado				
	The stop here. Tou can't claim a credit amount for a vehicle you didn't acquire for use or a	cquire	eu ioi resale.				
С	Can you be claimed as a dependent on another person's tax return, such as your parent's retu	rn?					
	<ul><li>☐ Yes. Stop here. You can't claim a credit amount if you can be claimed as a dependent.</li><li>☐ No.</li></ul>						
d	Is the vehicle a qualified fuel cell motor vehicle? See instructions.						
	☐ Yes. ☐ No.						
		ı					
4.4	Enter the sales price of the vehicle	14					
14	Enter the sales price of the vehicle	14					
15	Multiply line 14 by 30% (0.30)	15					
16	Maximum vehicle credit amount	16	4,000.				
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line						
••	14 in Part IV of Form 8936	17					
Part	V Credit Amount for Qualified Commercial Clean Vehicle	•					
18a	Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exceentities discussed in the instructions applies.  Yes.  No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception						
b	<ul> <li>Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.</li> <li>Yes.</li> <li>No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.</li> </ul>						
С	ls the vehicle also powered by gas or diesel? See instructions.  ☐ Yes. ☐ No.	1					
19	Enter the cost or other basis of the vehicle. See instructions	19					
20	Section 179 expense deduction (see instructions)	20					
21	Subtract line 20 from line 19	21					
00	M III   II   04   450( /0.45) [000( /0.00) [0]   1   1   40     1   (%)   17						
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22					
23	Enter the incremental cost of the vehicle. See instructions	23					
24	Enter the smaller of line 22 or line 23	24					
25	<b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25					
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V						

26

D-400 (50) 8-16-23 II < Staple All Pages of Your Return and W-2s Here	ndividual Inc North Card	ome Tax Ref		DOR Use Only	
For calendar year 2023, or fiscal year	ZERAD RAM K  2. Married Filing d 5. Qualifying W re year?  Thire year?  Yes u may contribute to the ke a contribution, enclos designation on Page 2, g jointly, your spouse we	2 3 and ending PRAKASH  Your Standard Spouse's Standard  Additional Stan	SUBRAMAN VALUE OF SUBRAMAN VAL	Year spouse died:  xpayer. Date of couse. Date of couse. Date of couse out the Fund.)  a U.S. citizen or resi	matic extension to file your return, e.g., Form 1040?  No X  death: death: death: dignating some or all of ate your overpayment
FS 2 PP Y	DT N OC	N TPRES	Y SPRES		N SVT N
AYAK 518 27703	DS N EA	N TD	S	D	FDEXT N
RAMYA	AYAKKAD RAM	K	732879471	DURH.	A
PRAKASH	SUBRAMANIAN		244818259	NC 2770	3
518 TIMPSON AVENUE			DURHAM		
06 201102	16	0	26C		0
07 0	18 Y	0	26E		
09 0	20A	3899	EU		5002
10A 0	20B	4769	27		O <b>E</b>
10B 0	21A	0	29		0
11 S Y I N	21B	0	30		0
11 25500	21C	0	31		0
13 00000	21D	0	32		0
14 175602	26A	0	34	32	7
15 8341	26B	0			
TN 4255057150	PN	6789659522	PP	P0208270	3
I declare and certify that I have examined this return the best of my knowledge and belief, they are true, or	correct, and complete.	and statements, and to	to discuss this return	and attachments with th	5057150
Your Signature  PAID PREPARER USE ONLY If prepared by a portion of the pre	Date Sp erson other than taxpayer, this c	ouse's Signature (If filing join ertification is based on all info			Phone No. (Include area code)
SYAM PRIYA RAM SAGAR GU Paid Preparer's Signature  If REF If you ARE NOT due a refund, n	Date Pre UND, mail return to: N.C.		er (Include area code) O. BOX R, RALEIGH, NO	Preparer 27634-0001	082703 'S FEIN, SSN, or PTIN

Last Name (First 10 Characters) AYAKKAD RA 732879471 Your Social Security Number **D-400 Line-by-Line Information** Federal Adjusted Gross Income 6. 201102 6. 7. 7. Additions to Federal Adjusted Gross Income 0 8. Add Lines 6 and 7 8. 201102 9. Deductions From Federal Adjusted Gross Income 9. 0 Child Deduction 10. a. Enter the number of qualifying children for whom you were allowed a federal child tax credit 10a. 0 b. Enter the amount of the child deduction 10b. 0 11. N.C. Standard Deduction 11. Υ N.C. Itemized Deduction 11 11. Ν Deduction amount 11. 25500 11. 12. a. Add Lines 9, 10b, and 11 25500 12a. b. Subtract Line 12a from Line 8 12b. 175602 Part-year Residents and Nonresidents Taxable Percentage 13. 13. 0.0000 14. N.C. Taxable Income 14. 175602 15. N.C. Income Tax 8341 15. 16. Tax Credits 16. 0 Subtract Line 16 from Line 15 8341 17. 17. Consumer Use Tax 18. 18. 0 You certify that no Consumer Use Tax is due Υ 19. Add Lines 17 and 18 19. 8341 North Carolina Income Tax Withheld 20a. Your tax withheld 20a. 3899 20b. Spouse's tax withheld 20b. 4769 Other Tax Payments 21a. 2023 estimated tax 21a. 0 Paid with extension 0 21b. 21b. 0 21c. Partnership 21c. 21d. S Corporation 21d. 0 22. **Additional Payments** 22. 0 23. Add Lines 20a through 22 23. 8668 24. Previous Refunds 24. 0 25. Subtract Line 24 from Line 23 25. 8668 Tax Due 26a. 26a. 0 26b. Penalties 26b. 0 26c. Interest 26c. 0 26d. Add Lines 26b and 26c and enter the total on 26d 26d. 0 EU Exception to Underpayment of Estimated Tax EU 26e. Interest on the Underpayment of Estimated Income Tax 26e.  $\Omega$ 27. Pay this Amount 27. 0 327 28. Overpayment 28. Amount of Refund to Apply to: 29. Amount of Line 28 to be applied to 2024 Estimated Income Tax 29. 0 30. N.C. Nongame and Endangered Wildlife Fund 30. 0 31. 0 31. N.C. Education Endowment Fund 0 32. N.C. Breast and Cervical Cancer Control Program 32.  $\cap$ 33. Add Lines 29 through 32 33. 34. 327 Amount to be Refunded 34