1040		rtment of the Treasury—Internal Revenue Servi S. Individual Income Ta		turn	202	3	OMB No. 1545	-0074	IRS Use Only	∕—Do not w	vrite or staple i	n this space.	
For the year Jan	. 1-Dec	. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20	See se	parate inst	ructions.	
Your first name	and mi	ddle initial	Last r	ame						Your so	cial securit	y number	
PRAKASH			PER	UMAL						705	705 50 9231		
	oouse's	first name and middle initial	Last r								· · ·	curity number	
PRATHYUS	HA		EDA	LA						APP	LIE	DF	
		r and street). If you have a P.O. box, see						A	pt. no.			on Campaign	
12410 AI	AME	DA TRACE CIR						2	216	Check	here if you,	or your	
		ce. If you have a foreign address, also co	mplete	spaces be	low.	Sta	ite	ZIP co			• •	tly, want \$3	
AUSTIN						T	<	787	27		ow will not	Checking a	
Foreign country name					rovince/state/	count	ty	Foreig	n postal code		k or refund.	U U	
											🗌 You	Spouse	
Filing Status		Single					Head of ho	ousehe	old (HOH)			_	
Check only		Married filing jointly (even if only or	ne had	l income)				-					
one box.		Married filing separately (MFS)					Qualifying	surviv	ing spouse	(QSS)			
0.10 20.1	lf y	ou checked the MFS box, enter the	name	of your s	pouse. If you	u che	ecked the HOH	l or QS	SS box, ente	er the ch	ild's name	if the	
	qua	alifying person is a child but not you	r depe	endent:									
.	A+ 01	w time during 2022 did your (a) read			d award ar		ment for prope	the or o		(b) coll			
Digital Assets		ny time during 2023, did you: (a) rece ange, or otherwise dispose of a digi									Yes	🗙 No	
		eone can claim: You as a de					a dependent	1): (00		113.)			
Standard Deduction		Spouse itemizes on a separate return											
				_									
Age/Blindness		Were born before January 2, 1	959	Are b		ouse		11	re January		ifies for (see	instructions):	
•		rst name Last name		(2) :	Social security number		(3) Relationsh to you	ip (.	Child tax c			ner dependents	
lf more than four	_	A PRARTHANA PERUMAL		987	-98-653	2	Daughter				Construction of the second second	X	
dependents,	DULT				Jor Jo 6002 Budgheer					<u>ا</u>			
see instructions				-							ן נ ר	=	
and check here						-					ـــــــــــــــــــــــــــــــــــــ	=	
	1a	Total amount from Form(s) W-2, be	ox 1 (s	ee instruc	ctions)				<u>_</u>	. 1a			
Income	b	Household employee wages not re								. 1b			
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1a	· ·							. 10	1.	_	
attach Forms	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)						. 10		_				
W-2G and	e	Taxable dependent care benefits f								. 1e		-	
1099-R if tax was withheld.	f	Employer-provided adoption bene								. 1f			
If you did not	q	Wages from Form 8919, line 6								. 19			
get a Form	h	Other earned income (see instructi								. 1h		0.	
W-2, see instructions.		i Nontaxable combat pay election (see instructions)											
	z							. 1z	. 6	53,324.			
Attach Sch. B	2a		2a		Í	bТ	axable interest			. 2b		<u> </u>	
if required.	3a		3a				Ordinary divider			. 3b			
	4a		4a				axable amount			. 4b		_	
Standard	5a		5a				axable amount			. 5b			
• Single or	6a		6a				axable amount			. 6b	12		
Married filing	С												
separately, \$13,850	7	Capital gain or (loss). Attach Schee							[7			
 Married filing 	8	Additional income from Schedule								. 8			
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,								. 9	_	53,324.	
surviving spouse, \$27,700	10	Adjustments to income from Sche								. 10			
 Head of household, 	11	Subtract line 10 from line 9. This is								. 11	_	53,324.	
\$20,800	12	Standard deduction or itemized	-		-					. 12		27,700.	
If you checked any box under	13	Qualified business income deduction						• •		. 13			
Standard	14	Add lines 12 and 13	51110			. 000		• •		. 14		27,700.	
Deduction, see instructions.	15	Subtract line 14 from line 11. If zer	o or la	ss enter	-0- This is v	 /01.1r.1	taxable incom	 e	· · · · · ·			35,624.	
				55, ontor	5 . 1115 13 y	Jui		• .		. 10		, , , , , , , , , , , , , , , , , , , ,	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2023)

Credits 17 Amount from Schedule 2, line 3 17 18 Add lines 16 and 17 18 3, 83.5, 19 19 500.0, 20 20 Amount from Schedule 3, line 6 20 200.0, 20 200.0, 20 200.0, 20 200.0, 20 200.0, 20 200.0, 20 200.0, 21 200.0, 22 200.0, 23 200.0, 24 200.0, 24 200.0, 24 200.0, 24 200.0, 24 200.0, 24 200.0, 20 200.0, 20 </th <th>Form 1040 (2023</th> <th>)</th> <th></th> <th></th> <th>Page 2</th>	Form 1040 (2023)			Page 2		
18 Add lines 16 and 17 18 3,835. 19 Child tax credit or credit for other dependents from Schedule 8812 19 300. 20 Anount from Schedule 3, line 8 20 200. 21 Add lines 19 and 20 21 700. 22 Subtract line 21 form line 18. If zero or less, enter -0. 22 3,135. 23 Other taxes, including self-employment tax, from Schedule 2, line 21 23 0,1 24 Add lines 22 and 23. This is your totat tax 24 3,135. Payments 25 Federal income tax withheld from: 25 26 0. Other forms (see instructions). 256 263 27 Earned income credit (EC) 28 29 28 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credit 32 34 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credit 33 9, 454. 35 Anount from Schedule 3, line 15 33 9, 454. 34 6, 319. 35 And lines 32, 29, and 31. These are your total other payments and refundable credit 32 9, 454. 355 6, 319. <th>Tax and</th> <th>16</th> <th>Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3 </th> <th>16</th> <th>3,835.</th>	Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814 2 4972 3	16	3,835.		
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38 Estimated tax penalty (see instructions) 38 Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No Designee's name Designee's name Phone name Phone no. Presonal identification number (PIN) Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge Your signature Joint return? See instructions. Spouse's signature. If a joint return, both must sign. Date Your occupation HOME MAKER If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) Phone no. (737) 341-4922 Email address SIVAPRAKASHNIET@GMAIL.COM Preparer's name Preparer's signature Date PTIN Check if: (see inst.) Phone no. (737) 341-4922 Email address SIVAPRAKASHNIET@GMAIL.COM Preparer's name Preparer Use Only FIM PRINA RAM SAGAR GUPTA TALLAM SYAM PRINA RAM SAGAR GUPTA TALLAM O1/26/2024 PO2082703 Self-employed Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN		31		37			
Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No Designee's name Designee's name Phone name Phone no. Personal identification number (PIN) Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge Your signature Joint return? See instructions. Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date Your occupation Signature If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) Phone no. (737) 341-4922 Email address SIVAPRAKASHNIET@GMAIL.COM Preparer's name Preparer's signature Date PTIN Check if: (see inst.) Phone no. (737) 341-4922 Email address SIVAPRAKASHNIET@GMAIL.COM Preparer's name Preparer's signature Date PTIN Check if: (see inst.) Firm's name GLOBAL TAXES LC Phone no. (678) 965-9522 Firm's EIN 84-3171965		38					
Designee instructions Yes. Complete below. No Designee's name Designee's name Phone no. Personal identification number (PIN) 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 Joint return? See instructions. Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Sopuse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) Phone no. (737) 341-4922 Email address SIVAPRAKASHNIET@GMAIL.COM Preparer's name Preparer's signature Date Pate PTIN Check if: (see inst.) YM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM Phone no. (678) 965-9522 Firm's name GLOBAL TAXES LLC Phone no. (678) 965-9522 Firm's EIN 84-3171965	Third Party	-					
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name no. number (PIN) Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge Your signature Joint return? Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Joint return? Spouse's signature. If a joint return, both must sign. Date Spouse's occupation HOME MAKER If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) Phone no. (737) 341-4922 Email address SIVAPRAKASHNIET@GMAIL.COM Preparer's name Preparer's signature Date Pate PTIN Sym PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM Syad ress 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN 84-3171965	200.g.100	De	signee's Phone Personal identi	ification			
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Go to www.irs.gov/Form1040 for instructions and the latest information. BAA REV 01/12/24 PRO Form 1040 (202		Firr	n's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm				
	Go to www.irs.go	v/Forn	a1040 for instructions and the latest information. BAA REV 01/12/24 PRO		Form 1040 (2023)		

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Additional Credits and Payments

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

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

2023 Attachment Sequence No. 03

	(s) shown on Form 1040, 1040-SR, or 1040-NR KASH PERUMAL & PRATHYUSHA EDALA	Your so		security I	number
Par		105-	50-5	231	
1	Foreign tax credit. Attach Form 1116 if required		1		
2	Credit for child and dependent care expenses from Form 2441, line 11. Form 2441	Attach	2		
3	Education credits from Form 8863, line 19	• • •	3		
4	Retirement savings contributions credit. Attach Form 8880		4		200.
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 6a		-		
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 6e				
f	Clean vehicle credit. Attach Form 8936 6f		-		
g	Mortgage interest credit. Attach Form 8396		-		
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		-		
I	Amount on Form 8978, line 14. See instructions 6		_		
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		
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-1040-NR, line 20		8		200.
		(cc	ontin	ued on	page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2023

Schedule 3 (Form 1040) 2023

Par	t I 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						
b	Credit for repayment of amounts included in income from earlier years						
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	2					
z	Other payments or refundable credits. List type and amount:						
14	Total other payments or refundable credits. Add lines 13a through 13z	14					
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15					
BAA REV01/12/24 PRO Schedule 3 (Form 1040) 2023							

SCHEDULE 8812 (Form 1040)

Credits for Qualifying Children and Other Dependents

OMB No. 1545-0074

3

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

Attachment Sequence No. **47**

20

V-

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

Name(s	ocial security number			
PRAK		705-	-50-	9231
Pa	rt 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	63,324.
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	63,324.
4	Number of qualifying children under age 17 with the required social security number	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	1		
	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	500.
8	Add lines 5 and 7	•	8	500.
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	500.
	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		13	<u>3,635.</u>
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	•	14	500.
	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			
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR	R thro	ough	line 27

(also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions. BAA REV 01/12/24 PRO Schedule 8812 (Form 1040) 2023

Schedu	le 8812 (Form 1040) 2023		Page 2
Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: If you file Form 2555, you cannot claim the additional child tax credit.		
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line	e 27 .	🗌
16a	Subtract line 14 from line 12. If zero, 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.	100	
17	Enter the smaller of line 16a or line 16b	17	
17 18a	Earned income (see instructions)	17	
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		ts of P	uerto Rico
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2,		
	boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If		
	your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or		
	if you are a bona fide resident of Puerto Rico, see instructions		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form1040), 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 \dots \dots \dots \dots \dots \dots \dots \dots \dots	26	
Dout	Next, enter the smaller of line 17 or line 26 on line 27. II-C Additional Child Tax Credit		
Part 27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
21			
	BAA REV 01/12/24 PRO Sch	nedule 88	312 (Form 1040) 2023
	\blacksquare		

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

Credit for Qualified Retirement Savings Contributions

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

Go to www.irs.gov/Form8880 for the latest information.

S OMB No. 1545-0074 2023 Attachment Sequence No. 54 Your social security number

(b) Your spouse

2,000.

705-50-9231

(a) You

2,422

2,422

2,422.

2,000.

. .

63,324.

REV 01/12/24 PRO

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PRAKASH PERUMAL & PRATHYUSHA EDALA



10 11 12 You cannot take this credit if either of the following applies.

• The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a **student** (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2023. **Do not** include rollover contributions
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2023 (see instructions) . .
- 4 Certain distributions received **after** 2020 and **before** the due date (including extensions) of your 2023 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . .
- 5 Subtract line 4 from line 3. If zero or less, enter -0- . .
- 6 In each column, enter the smaller of line 5 or \$2,000 . .
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit
- 8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- 9 Enter the applicable decimal amount from the table below.

If line	8 is—	4	nd your filing status	is—			
Over-	But not over—	Married filing jointly Enter o n	Single, Martied hing				
	\$21,750	0.5	0.5	0.5			
\$21,750	\$23,750	0.5	0.5	0.2			
\$23,750	\$32,625	0.5	0.5	0.1	9	x .1	
\$32,625	\$35,625	0.5	0.2	0.1			
\$35,625	\$36,500	0.5	0.1	0.1			
\$36,5 <mark>00</mark>	\$43,500	0.5	0.1	0.0			
\$43,500	\$47,500	0.2	0.1	0.0			
\$47,5 <mark>00</mark>	\$54,750	0.1	0.1	0.0			
\$54,7 <mark>50</mark>	\$73,000	0.1	0.0	0.0			
\$73,000		0.0	0.0	0.0			
	Note:	f line 9 is zero, stop ; y	you can't take this cre	edit.			
ultiply line 7	by line 9 .				. 10	200	Ο.
Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions				ns 11	3,83	5.	
Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here					nere		
d on Sched	ule 3 (Form 104	40), line 4			· 12	200	Ο.

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

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For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8880 (2023)

	8867	Paid Preparer's Due Diligence Checklis	st	OMB	No. 1545	5-0074
	Rev. November 2023) Rev. November 2023)					ar
	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.					70
Тахрау	er name(s) shown on	return	Taxpayer identificatio	n number		
PRA	KASH PERUMA	L & PRATHYUSHA EDALA	705-50-9233	L		
Prepare	er's name	1	Preparer tax identifica	tion num	ber	
SYA	M PRIYA RAM	SAGAR GUPTA TALLAM	P02082703			
Part	Due Dili	gence Requirements				
		ropriate box for the credit(s) and/or HOH filing status claimed on the retu ed (check all that apply).		the rel		arts I–V HOH
1		ete the return based on information for the applicable tax year provided botained by you?		Yes X	No	N/A
2	worksheets for 1040) instructi	claimed on the return, did you complete the applicable EIC and/or C und in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedu ons, and/or the AOTC worksheet found in the Form 8863 instructions nat provides the same information, and all related forms and schedules	ule 8812 (Form , or your own	X		
3		the knowledge requirement? To meet the knowledge requirement, you m	nust do both of			
	determine th	taxpayer, ask questions, and contemporaneously document the taxpayer' at the taxpayer is eligible to claim the credit(s) and/or HOH filing status.				
		mation to determine that the taxpayer is eligible to claim the credit(s) and figure the amount(s) of any credit(s)		X		
4	information rea	nation provided by the taxpayer or a third party for use in preparing asonably known to you, appear to be incorrect, incomplete, or inconsist ons 4a and 4b. If " No ," go to question 5.)	tent? (If "Yes,"		X	
а	Did you make	reasonable inquiries to determine the correct, complete, and consistent info	ormation? .			
b	Did you conte you asked, wh	mporaneously document your inquiries? (Documentation should include om you asked, when you asked, the information that was provided, and d on your preparation of the return.)	the questions the impact the			
5	Did you satisfy keep a copy o applicable wor 8867 and any	the record retention requirement? To meet the record retention requirement? your documentation referenced in question 4b, a copy of this Form 8867 ksheet(s), a record of how, when, and from whom the information used to applicable worksheet(s) was obtained, and a copy of any document(s) provurelied on to determine eligibility for the credit(s) and/or HOH filing states	nent, you must , a copy of any o prepare Form rovided by the tus or to figure	X		
		of the credit(s)		K		
6		e taxpayer whether he/she could provide documentation to substantiate e				
	credit(s) and/o return is select	r HOH filing status and the amount(s) of any credit(s) claimed on the red for audit?	eturn if his/her	X		
7	Did you ask the	e taxpayer if any of these credits were disallowed or reduced in a previous	year?	X		
	(If credits wer	e disallowed or reduced, go to question 7a; if not, go to question 8.)				
а	Did you compl	ete the required recertification Form 8862?				
8	-	is reporting self-employment income, did you ask questions to prepare a				

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete an correct Schedule C (Form 1040)?

For Paperwork Reduction Act Notice, see separate instructions.

REV 01/12/24 PRO

Form 8867 (Rev. 11-2023)

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Form 8	867 (Rev. 11-2023)			Page 2
Part	II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	: III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim (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?	X		
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?	X		
Part			Part \	/.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quituition and related expenses for the claimed AOTC?		Yes	No
Part	V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing statu	s, go t	o 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				
Fall	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HO	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(status and to figure the amount(s) of the credit(s);	nses or s) and/o	n the ret or HOH	urn or filing
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkle credit(s) claimed and HOH filing status, if claimed;	ist for a	any app	licable
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 88 Document Retention.	67 instr	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 eligit	oility for	the
	A record of how, when, and from whom the information used to prepare this form and the applica obtained.	ble wor	ksheet(s) was
	5. 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	payer'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).	re to co	mply

15	Do you certify that all of the an	swers on this Form 8867 a	re, to the best of your know	vledge, true, correct, and	Yes	No
	complete?				X	
			REV 01/12/24 P	RO Form 88	67 (Rev.	11-2023)