Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

	5				
Submi	ssion Identification Number (SID)				
Taxpaye	r's name	Social securi	ty numl	per	
VIJA	AYAN PANNEERSELVAM	885-51	-585	1	
Spouse'	s name	Spouse's soc	ial secu	urity number	
Dort	Toy Poture Information Toy Year Ending Personher 21 2002 (Enter	VOOR VOULO	ro 011	thorizina '	<u> </u>
Part	, ,	year you a	re au	trionzing.)
	vhole dollars only on lines 1 through 5. Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1	l an	, 795.
2	Total tax		2		,231.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,081.
4	Amount you want refunded to you		4		,850.
5	Amount you owe		5		, oso.
Part		еер а сор	y of y	our retu	rn)
my know return (to send for any Agent t paymer authoriz paymer busines taxes to persona	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) wledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmit my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejet delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the financial institution account indication is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate att, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requised as a payment (settlement) date. I also authorize the financial institutions involved in the particular or receive confidential information necessary to answer inquiries and resolve issues related to the particular forms of the payment (PIN) below is my signature for the income tax return (original or amended) I are founds Withdrawal Consent.	e are the ametter, or electro- ction of the treatment. Treasury a cated in the treatment to debit the the authorizatests must be processing of ayment. I furt	ounts formic references on the control of the contr	from the incturn original sistent, (b) the designated paration soff to this according to the control of the con	come tax tor (ERO) e reason Financial tware for ount. This cancel) a er than 2 yment of that the
	yer's PIN: check one box only				
X		nv PIN 1	5 8	3 5 1	as my
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř En		digits, but er all zeros	ao my
	I will enter my PIN as my signature on the income tax return (original or amended) I am not if you are entering your own PIN and your return is filed using the Practitioner PIN metholelow.				
Your s	ignature ▶ Date ▶				
Snous	e's PIN: check one box only				
Г	I authorize to enter or generate r	ny PIN			as my
	ERO firm name	_	ter five	digits, but	ao my
	signature on the income tax return (original or amended) I am now authorizing.	do	n't ente	er all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am not if you are entering your own PIN and your return is filed using the Practitioner PIN method below.				
Spous	e's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below				
Part	Certification and Authentication — Practitioner PIN Method Only				
ERO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	2 4 9 Don't ent	6 0	8 2 7	1
		שטוו ניפונ	or an 2t		
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income ta ted to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of In	tting this retu	ırn in a	accordance	
ERO's	signature ▶ Date ▶				
	ERO Must Retain This Form — See Instructions				
	Don't Submit This Form to the IRS Unless Requested To D	o So			

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



£104 (artment of the Treasury-Internal Revenue Servi		ırn	20 2	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this spa	ace.
For the year Ja	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	oarate i	instructions	s.
Your first name	and m	iddle initial	Last nar	me							Your so	cial sec	urity numbe	er
VIJAYAN			PANN	EERSEL	VAM						885	51	5851	
If joint return, spouse's first name and middle initial Last name											Spouse'	s social	security nu	mber
Home address	(numbe	er and street). If you have a P.O. box, see	instructio	ons.				A	pt. no.		Preside	ntial Ele	ection Camp	 paign
521 WAT	ERFO:	RD DRIVE											ou, or your	
City, town, or	oost offi	ice. If you have a foreign address, also co	mplete sp	oaces belov	W.	Sta	te	ZIP c	ode		•	-	jointly, wan nd. Checkin	
EDISON						NJ	Г	088	17		•		not change	•
Foreign countr	y name		F	oreign pro	vince/state/o	count	у	Foreig	ın postal c	ode	your tax	or refu		ouse
Filing Status	s 🗵	Single					☐ Head of h	ouseh	old (HOI	 ∃)				
Check only		Married filing jointly (even if only o	ne had ir	ncome)										
one box.		Married filing separately (MFS)					☐ Qualifying	surviv	ing spo	use (C	QSS)			
	If y	you checked the MFS box, enter the	name o	f your spo	ouse. If you	ı che	cked the HOF	or Q	SS box,	enter	the chi	ld's na	me if the	
	qu	ıalifying person is a child but not you	ır depen	dent:										
Digital	At a	ny time during 2023, did you: (a) rec	eive (as a	a reward.	award. or	pavn	nent for prope	rtv or	services): or (b) sell.			
Assets		nange, or otherwise dispose of a dig											es 🗵 No)
Standard	Som	neone can claim:	pendent	□ Y	our spouse	e as	a dependent							
Deduction		Spouse itemizes on a separate retur	n or you	were a dı	ual-status a	alien								
Age/Blindnes	s You	: Were born before January 2, 1	959	Are blin	d Spo	ouse:	: Was bor	n befo	ore Janua	arv 2.	1959		s blind	
Dependent	-			_	cial security		(3) Relationsh	14					see instructi	ions):
-		First name Last name			umber		to you	ib (Child t				r other depen	
If more than four														
dependents,	_													
see instruction and check	s —													
here														
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see	e instructi	ons)						1a		103,67	6.
Attach Form(s)	b	Household employee wages not re	eported o	on Form(s	s) W-2						1b			
W-2 here. Also	С	Tip income not reported on line 1a (see instructions)									1c			
attach Forms W-2G and	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)								1d				
1099-R if tax	е	Taxable dependent care benefits f									1e	_		
was withheld.	f	Employer-provided adoption bene	fits from	Form 883	39, line 29	•					1f			
If you did not get a Form	g	Wages from Form 8919, line 6 .									1g			
W-2, see	h	Other earned income (see instruct	,					i ·			1h			0.
instructions.	i	Nontaxable combat pay election (s	see instri	uctions)			<u>1i</u>						102 67	16
A# C C		Add lines 1a through 1h	2a		<u>.</u> .	ЬТ	 axable interest				1z 2b	_	103,67	· ·
Attach Sch. B if required.	2a 3a	· –	2a 3a				axable interest Irdinary dividel				3b	_		
	<u>3a_</u> 4a	_	3a 4a				axable amoun				4b	_		
Standard	5a	_	5a				axable amoun				5b	_		
Deduction for— Single or	6a		6a				axable amoun				6b	_		
Married filing	C	If you elect to use the lump-sum e		nethod. cl						. Ė				
separately, \$13,850	7	Capital gain or (loss). Attach Sche				•	,			. 🗖	7			
Married filing jointly or	8	Additional income from Schedule		•							8		-12,88	1.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	•								9		90,79	
\$27,700	10	Adjustments to income from Sche		•							10		· · ·	
 Head of household, 	11	Subtract line 10 from line 9. This is									11		90,79	5.
\$20,800 If you checked	12	Standard deduction or itemized	•	-							12		13,85	
any box under	13	Qualified business income deduct	ion from	Form 899	95 or Form	899	5-A				13			
Standard Deduction,	14	Add lines 12 and 13									14		13,85	
see instructions.	15	Subtract line 1/1 from line 11 If zer	o or loca	ontor O	This is w	our t	avabla inaam				15		76 91	5

Form 1040 (202)	3)								Page Z	
Tax and	16	Tax (see instructions). Check if	any from Form	(s): 1 881	4 2 🗌 4972	з 🗌		16	12,231.	
Credits	17	Amount from Schedule 2, line	3					17		
	18	Add lines 16 and 17	18	12,231.						
	19	Child tax credit or credit for of	ther dependent	s from Sched	ule 8812			19		
	20	Amount from Schedule 3, line	8					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18. I	If zero or less,	enter -0				22	12,231.	
	23	Other taxes, including self-em	ployment tax,	from Schedule	e 2, line 21			23	0.	
	24	Add lines 22 and 23. This is yo	our total tax					24	12,231.	
Payments	25	Federal income tax withheld for	rom:							
-	а	Form(s) W-2				25a 15	,081.			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions)				25c				
	d	Add lines 25a through 25c .						25d	15,081.	
If you have a	26	2023 estimated tax payments	and amount ap	oplied from 20	122 return			26		
qualifying child,	27	Earned income credit (EIC) .			No .	27				
attach Sch. EIC.	28	Additional child tax credit from	Schedule 8812			28				
	29	American opportunity credit fr	om Form 8863	, line 8		29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3, line								
	32	Add lines 27, 28, 29, and 31.	32							
	33	Add lines 25d, 26, and 32. The	ese are your to	tal payments				33	15,081.	
Refund	34	If line 33 is more than line 24,	subtract line 24	4 from line 33.	This is the amour	nt you overpaid		34	2,850.	
	35a	Amount of line 34 you want re	funded to you	ı. If Form 8888	is attached, chec	k here		35a	2,850.	
Direct deposit?	b	Routing number 0 2 1				Checking	Savings			
See instructions.	d	Account number 3 8 1	0 4 6 9	1 9 0 8	3 1					
	36	Amount of line 34 you want ar	oplied to your	2024 estimate	ed tax	36				
Amount You Owe	37	Subtract line 33 from line 24. For details on how to pay, go						37		
rou owe	38	Estimated tax penalty (see ins	_	-		38		31		
Third Party		you want to allow another p								
Designee		structions				_	omplete	below.	X No	
gc	De	esignee's		Phone		Pers	onal ident	ification		
		me		no.			ber (PIN)			
Sign		der penalties of perjury, I declare tha lief, they are true, correct, and compl								
Here	Yo	ur signature		Date Your occupation			lf th	e IRS se	nt you an Identity	
		Tour digitation							IN, enter it here	
Joint return?					SOFTWARE E	NGINEER	(see	e inst.)		
See instructions. Keep a copy for your records.		ouse's signature. If a joint return, bo	Date	Spouse's occupati	Idei	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)				
	Ph	one no. (201) 993-5196		Email address	DAZZLINGVIJA	YAN@GMAIL.CO	DM MC			
Doid	Pr		Preparer's signat	ure		Date	PTIN		Check if:	
Paid	SYA	M PRIYA RAM SAGAR GUPTA TALLAM S	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	01/26/2024	P0208	2703	Self-employed	
Preparer	Fir	Firm's name GLOBAL TAXES LLC P						Phone no. (678) 965-9522		
Use Only	Fir	m's address 245 ROONEY	CT E BRU	NSWICK N	J 08816		Firn	n's EIN	84-3171965	
<u> </u>	/-	1010 () 1 1 1 1 1 1							= 1040	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

VIJAYAN PANNEERSELVAM

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

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

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

	Sequence No. 01
Your soc	ial security number
885-51	-5851

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ach Schedule E .	5	-12,881.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s ()	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
_		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter	here and on Form		4.6.5.5
	1040, 1040-SR, or 1040-NR, line 8		10	-12,881.

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

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	, , , , , , , , , , , , , , , , , , ,	24a			
b	Deductible expenses related to income reported on line 8l from the				
		24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals	04			
_1	• • • • • • • • • • • • • • • • • • • •	24c		_	
d		24d		-	
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f		24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
	-	24i			
j		24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
		24k			
Z	Other adjustments. List type and amount:	24z			
				-	
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your adjustments to income .	. Enter	nere and on		
	Form 1040, 1040-SR, or 1040-NR, line 10			26	

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

Attachment

Your social security number

OMB No. 1545-0074

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

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

Sequence No. 13

885-51-5851 VIJAYAN PANNEERSELVAM Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . 1a Physical address of each property (street, city, state, ZIP code) 102/55A ALADI PILLAIYAR KOIL STREET KANCHIPURAM, TAMILNADU IN 631501 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 854. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 2,451. 8 Commissions 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees 11 1,624. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 14 3,741. Repairs 3,965. 15 Supplies 15 16 16 Taxes 17 Utilities 17 1,954. 18 18 Depreciation expense or depletion Other (list) 19 19 20 20 13,735. Total expenses. Add lines 5 through 19 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 -12,881. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22 12,881.) 854. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 13,735. Total of all amounts reported on line 20 for all properties 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 12,881. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on

26

-12**,**881.

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

Passive Activity Loss Limitations

See separate instructions.

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

OMB No. 1545-1008

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

	2023						
	Attachment Sequence No. 858						
Identifying number							

VIJA	AYAN PANNEERSELVAM				885	-51-	-5851
Par							
	Caution: Complete Parts IV ar	nd V before comple	eting Part I.				
	al Real Estate Activities With Active Pa ance for Rental Real Estate Activities			ive participation, s	see Special		
1a	Activities with net income (enter the a	mount from Part IV	/, column (a)) .	1a	0.		
b	Activities with net loss (enter the amo				12,881.)		
С	Prior years' unallowed losses (enter th)		
d	Combine lines 1a, 1b, and 1c					1d	-12,881.
All Ot	her Passive Activities						
2a	Activities with net income (enter the a						
b	Activities with net loss (enter the amo)		
С	Prior years' unallowed losses (enter the)		
d	Combine lines 2a, 2b, and 2c					2d	
3	Combine lines 1d and 2d and subtra zero or more, stop here and include prior year unallowed losses entered of	this form with you	ır return; all losse	es are allowed, ind	cluding any		
	normally used					3	-12,881.
	If line 3 is a loss and: • Line 1d is a l	-					
	on: If your filing status is married filing . Instead, go to line 10.	. , ,	ou lived with your	spouse at any tin	ne during the	year,	do not complete
	Note: Enter all numbers in Par			•			
4	Enter the smaller of the loss on line 1	· · · · · · · · · · · · · · · · · · ·				4	12,881.
5	Enter \$150,000. If married filing separ	ately, see instructi	ons	5 1	150,000.		•
6	Enter modified adjusted gross income	e, but not less than	zero. See instruc	ctions 6 1	103,676.		
	Note: If line 6 is greater than or equal on line 9. Otherwise, go to line 7.	to line 5, skip line	s 7 and 8 and ent	ter -0-			
7	Subtract line 6 from line 5			7	46,324.		
8	Multiply line 7 by 50% (0.50). Do not en	nter more than \$25	,000. If married fili	ng separately, see	instructions	8	23,162.
9	Enter the smaller of line 4 or line 8. If	line 3 includes any	CRD, see instruc	ctions		9	12,881.
Par	Total Losses Allowed						
10	Add the income, if any, on lines 1a an	d 2a and enter the	total			10	0.
11	Total losses allowed from all passiv out how to report the losses on your t			nd 10. See instruct		11	12,881.
Part	Complete This Part Before	e Part I, Lines 1	a, 1b, and 1c. S	See instructions.			
	Name of pathicks	Currer	nt year	Prior years	Ove	rall ga	in or loss
	Name of activity	(a) Net income (b) Net loss (line 1a) (line 1b)		(c) Unallowed loss (line 1c)	(d) Gair	ı	(e) Loss
102	/55A ALADI	0.	12,881.				12,881.
							·
Total.	Enter on Part I, lines 1a, 1b, and 1c	0.	12,881.				

Form 8582 (2023) Page **2**

	-,									. 490 =
Part V	Complete This Part Befor	e P	art I, Lines 2	a, 2b,	and 2c. S	ee instrud	ctions.			
			Currer	nt year	r Prior yea		ears	ırs Overal		ain or loss
Name of activity		(a) Net income (line 2a)		(b) Net loss (line 2b)		(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss
Total. Enter	on Part I, lines 2a, 2b, and 2c									
Part VI	Use This Part if an Amour	nt Is	Shown on F	Part II,	, Line 9. S	ee instruc	ctions.			
	Name of activity	an to	rm or schedule ad line number be reported on se instructions)	(a) Loss	(b) Ratio		io (c) Special allowance		(d) Subtract column (c) from column (a).
102/55A	ALADI		E Ln 22		12,881.	1.0000	0000	12,88	1.	0.
Total					12,881.	1.0	0	12,88	1	0.
Part VII	Allocation of Unallowed L	oss	ses. See instr					12,00		0.
	Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) l	_oss	(b) Ratio		(c) Unallowed los	
Total								1.00		
Part VIII	Allowed Losses. See instr	ucti	ons.							
	Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) l	Loss (b) Unallowed loss		(c) Allowed loss		
Total										