

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial RAJAKUMAR	Last name DURGAJAYARAJ	Your social security number 293-15-2373
If joint return, spouse's first name and middle initial GUNA	Last name SARKUNAM	Spouse's social security number 026-92-5834
Home address (number and street). If you have a P.O. box, see instructions. 133 River Bridge ln		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. Lexington	State SC	
Foreign country name	Foreign province/state/county	

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1958 Are blind **Spouse:** Was born before January 2, 1958 Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
	Last name				Child tax credit	Credit for other dependents
	SAATVIK	RAJAKUMAR	682-63-9760	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	HRITVIK	RAJAKUMAR	855-11-1472	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income			
1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	213,097
b Household employee wages not reported on Form(s) W-2		1b	
c Tip income not reported on line 1a (see instructions)		1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e Taxable dependent care benefits from Form 2441, line 26		1e	
f Employer-provided adoption benefits from Form 8839, line 29		1f	
g Wages from Form 8919, line 6		1g	
h Other earned income (see instructions)		1h	
i Nontaxable combat pay election (see instructions)	1i		
z Add lines 1a through 1h		1z	213,097
2a Tax-exempt interest	2a	2b Taxable interest	
3a Qualified dividends	3a	2b Ordinary dividends	
4a IRA distributions	4a	4b Taxable amount	
5a Pensions and annuities	5a	5b Taxable amount	
6a Social security benefits	6a	6b Taxable amount	
c If you elect to use the lump-sum election method, check here (see instructions)	<input type="checkbox"/>		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	<input type="checkbox"/>	7	(2,747)
8 Other income from Schedule 1, line 10		8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	210,350
10 Adjustments to income from Schedule 1, line 26		10	
11 Subtract line 10 from line 9. This is your adjusted gross income		11	210,350
12 Standard deduction or itemized deductions (from Schedule A)		12	39,060
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
14 Add lines 12 and 13		14	39,060
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	171,290

Table with columns for line numbers (16-24) and amounts. Includes sections for Tax and Credits, with sub-sections for Tax, Amount from Schedule 2, Add lines, Child tax credit, Amount from Schedule 3, Add lines, Subtract line, Other taxes, and total tax.

Table with columns for line numbers (25-33) and amounts. Includes sections for Payments, with sub-sections for Federal income tax withheld (25a-25d), 2022 estimated tax payments (26), Earned income credit (27), Additional child tax credit (28), American opportunity credit (29), Reserved for future use (30), Amount from Schedule 3 (31), total other payments and refundable credits (32), and total payments (33).

If you have a qualifying child, attach Sch. EIC.

Table with columns for line numbers (34-36) and amounts. Includes sections for Refund, with sub-sections for amount overpaid (34), routing number and account type (35a, 35b, 35c, 35d), and amount applied to 2023 estimated tax (36).

Table with columns for line numbers (37-38) and amounts. Includes sections for Amount You Owe, with sub-sections for amount you owe (37) and estimated tax penalty (38).

Third Party Designee section. Includes a question: 'Do you want to allow another person to discuss this return with the IRS?' with Yes/No options and fields for name, phone, and PIN.

Sign Here section. Includes a declaration: 'Under penalties of perjury, I declare that I have examined this return...' and fields for signature, date, and occupation for both the preparer and spouse.

Paid Preparer Use Only section. Includes fields for preparer's signature, date, PTIN, name, phone, firm's name, address, and EIN.

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your social security number

293-15-2373

Part 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. Attach Schedule E . .		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	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		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) 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 nonqualified 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. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	0

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	0
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			
c	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:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	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 tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	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 here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	0

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

Your social security number

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

293-15-2373

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040 or 1040-SR, line 11	2	
	3	Multiply line 2 by 7.5% (0.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5	State and local taxes.		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	9,327
	b	State and local real estate taxes (see instructions)	5b	
	c	State and local personal property taxes	5c	
	d	Add lines 5a through 5c	5d	9,327
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	9,327
	6	Other taxes. List type and amount: TAXES 1,108	6	1,108
7	Add lines 5e and 6	7	10,435	
Interest You Paid <small>Caution: Your mortgage interest deduction may be limited. See instructions.</small>	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	2,925
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	
	d	Reserved for future use	8d	
	e	Add lines 8a through 8c	8e	2,925
9	Investment interest. Attach Form 4952 if required. See instructions	9		
10	Add lines 8e and 9	10	2,925	
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	1,500
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
	13	Carryover from prior year	13	
	14	Add lines 11 through 13	14	1,500
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16	Other - from list in instructions. List type and amount: IMPAIRMENT-RELATED WORK EXPENSE 24,200	16	24,200
	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	39,060
Total Itemized Deductions	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2022

SCHEDULE D
(Form 1040)

Capital Gains and Losses

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

2022

Attachment
Sequence No. **12**

Name(s) shown on return **RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM** Your social security number **293-15-2373**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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	1,997	4,744		(2,747)
2 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				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2			7	(2,747)

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 lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result 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 Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	()
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule D (Form 1040) 2022

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	(2,747)
	<ul style="list-style-type: none"> • 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 line 22. • 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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> 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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(2,747)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. **12A**

Name(s) shown on return RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM	Social security number or taxpayer identification number 293-15-2373
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Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute 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 I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.
Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	06-14-2022	06-14-2022	1,997	4,744			(2,747)
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)			1,997	4,744			(2,747)

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

**SCHEDULE 8812
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

293-15-2373

Part 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	210,350
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	210,350
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000
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	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000 }	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	4,000
13	Enter the amount from the Credit Limit Worksheet A	13	28,918
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	4,000

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.			<input type="checkbox"/>
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 and enter -0- on line 27		16a	0
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b		17	
18a	Earned income (see instructions)	18a		
b	Nontaxable combat pay (see instructions)	18b		
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> 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 Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> 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. <input type="checkbox"/> 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.		20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto 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, see instructions	21	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
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. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0
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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.

2022
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

293-15-2373

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3	3,650
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	3,650
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 2022, see the instructions for the amount to enter	6	3,650
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	3,650
9	Employer contributions made to your HSAs for 2022	9	3,124
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	3,124
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	526
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	
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	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. 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	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (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 III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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.

2022
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

026-92-5834

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3	3,650
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	3,650
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 2022, see the instructions for the amount to enter	6	3,650
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	3,650
9	Employer contributions made to your HSAs for 2022	9	3,600
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	3,600
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	50
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	
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	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. 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	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (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 III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

Taxpayer name(s) shown on return RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM	Taxpayer identification number 293-15-2373
Preparer's name RAMADEVI GALIPALLI	Preparer tax identification number P01479567

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part II	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)		
	Yes	No	N/A
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.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c 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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)		
	Yes	No	N/A
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV	Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)	
	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V	Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)	
	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- 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 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2022 INDIVIDUAL INCOME TAX RETURN

Form with Social Security Numbers and 'Check if deceased' checkboxes. Includes values: 293-15-2373 and 026-92-5834.



For the year January 1 - December 31, 2022, or fiscal tax year beginning _____, 2022 and ending _____, 2023

Main address form with fields for names (RAJAKUMAR, DURGAJAYARAJ, GUNA, SARKUNAM), address (133 River Bridge ln), city (Lexington), state (SC), ZIP (29073), and phone number (571-421-4922).

- Amended Return:
Check this box if you are a part-year or nonresident filing an SC Schedule NR:
Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation:
Check this box if you have filed a federal or state extension:
Check this box if you served in a military combat zone during the filing period:

CHECK YOUR FEDERAL FILING STATUS (1) Single (2) Married filing jointly (3) Married filing separately - enter spouse's SSN: _____ (4) Head of household (5) Qualifying widow(er)

Number of dependents claimed on your 2022 federal return: 2
Number of dependents claimed that were under the age of 6 years as of December 31, 2022: 1
Number of taxpayers age 65 or older, as of December 31, 2022: _____

DEPENDENTS

Table with 5 columns: First name, Last name, Social Security Number, Relationship, Date of birth (MM/DD/YYYY). Rows include SAATVIK RAJAKUMAR (SON, 06/19/2014) and HRITVIK RAJAKUMAR (SON, 06/25/2017).



DURGAJAYARAJ

INCOME AND ADJUSTMENTS

Your SSN 293-15-2373

2022

1	Enter federal taxable income from your federal form. If zero or less, enter zero here Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below ▶	1	Dollars 171,290	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions) ▶	a		00
b	Out-of-state losses Type: _____ ▶	b		00
c	Expenses related to National Guard and Military Reserve Income ▶	c		00
d	Interest income on obligations of states and political subdivisions other than South Carolina ▶	d		00
e	Other additions to income (attach explanation - see instructions) ▶	e		00
2	Total additions (add line a through line e) ▶	2		00
3	Add line 1 and line 2 and enter the total here ▶	3		00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return ▶	f		00
g	Total and permanent disability retirement income, if taxed on your federal return . . ▶	g		00
h	Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____ ▶	h		00
i	44% of net capital gains held for more than one year ▶	i		00
j	Volunteer deductions (see instructions) Type: _____ . . . ▶	j		00
k	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program ▶	k		00
l	Active Trade or Business Income deduction (see instructions) ▶	l		00
m	Interest income from obligations of the US government ▶	m		00
n	Certain nontaxable National Guard or Reserve pay ▶	n		00
o	Social Security and/or railroad retirement, if taxed on your federal return ▶	o		00
p	Retirement Deduction (see instructions)			
p-1	Taxpayer (date of birth: _____) ▶	p-1		00
p-2	Spouse (date of birth: _____) ▶	p-2		00
p-3	Surviving spouse (date of birth of deceased spouse: _____) ▶	p-3		00
	Military Retirement Deduction (see instructions)			
p-4	Taxpayer (date of birth: _____) ▶	p-4		00
p-5	Spouse (date of birth: _____) ▶	p-5		00
p-6	Surviving spouse (date of birth of deceased spouse: _____) ▶	p-6		00
q	Age 65 and older deduction (see instructions)			
q-1	Taxpayer (date of birth: _____) ▶	q-1		00
q-2	Spouse (date of birth: _____) ▶	q-2		00
r	Negative amount of federal taxable income ▶	r		00
s	Subsistence allowance (multiply _____ days by \$8) ▶	s		00
t	Dependents under the age of 6 years on December 31 of the tax year ▶	t		00
u	Consumer Protection Services ▶	u		00
v	Other subtractions (see instructions) ▶	v		00
w	South Carolina Dependent Exemption (see instructions) ▶	w		00

4	Total subtractions (add line f through line w) ▶	4	<	00
5	Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX ▶	5		109,488 00

6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	6,459	00
7	TAX on Lump Sum Distribution (attach SC4972) ▶	7		00
8	TAX on Active Trade or Business Income (attach I-335) ▶	8		00
9	TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9		00
10	Add line 6 through line 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10	6,459	00



NON-REFUNDABLE CREDITS

Table with 3 columns: Description, Line Number, Amount. Rows include Child and Dependent Care, Two Wage Earner Credit, Other nonrefundable credits, Total nonrefundable credits, and Subtract line 14 from line 10.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Description, Line Number, Amount. Rows include SC income tax withheld, 2022 Estimated Tax payments, Amount paid with extension, Nonresident sale of real estate, Other SC withholding, Tuition tax credit, and Other refundable credits (22a-22e).

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Description, Line Number, Amount. Rows include Add line 16 through line 22, If line 23 is larger than line 15, and If line 15 is larger than line 23.

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

Table with 3 columns: Description, Line Number, Amount. Rows include USE TAX due on online, mail-order, or out-of-state purchases, Amount of line 24 to be credited to your 2023 Estimated Tax, Total Contributions for Check-offs, Add line 26 through line 28, and Refund options (lines 29-34).

REFUND OPTIONS Getting a refund? Direct deposit is fast, accurate, and secure!

Form for Refund Options and Payment Options. Includes checkboxes for Direct Deposit, Debit Card, Paper Check, MyDORWAY, ACH Debit, and Type of Account (Checking, Savings).

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature, Date (03-21-2023), and Spouse's signature (if married filing jointly, BOTH must sign).

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes [] No [X]. Preparer's printed name: RAMADEVI GALIPALLI.

Paid Preparer information: Preparer's signature, Date (03-21-2023), Check if self-employed [], PTIN (P01479567), Firm name (SV TAX CONSULTING LLC), FEIN, and Phone (201-301-3201).

MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

MAIL TO: BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753222



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE NR
(Rev. 3/30/22)
3081

dor.sc.gov

2022 NONRESIDENT SCHEDULE

For the year January 1 - December 31, 2022, or fiscal tax year beginning 2022 and ending 2023

Your name RAJAKUMAR DURGAJAYARAJ	Your Social Security Number 293-15-2373	Spouse's first name GUNA	Spouse's Social Security Number 026-92-5834
Your dates of SC residency to		Spouse's dates of SC residency to	
Schedule NR is for Nonresidents or Part-year residents Attach to completed SC1040.			

INCOME AND EXCLUSIONS		Income as Shown on Federal Return COLUMN A		South Carolina Income COLUMN B	
1	Wages, salaries, tips, etc.	213,097	00	142,990	00
2	Taxable interest income		00		00
3	Dividend income		00		00
4	State and local Income Tax refunds		00		
5	Alimony received		00		00
6	Business income or (loss)		00		00
7	Capital gain or (loss)	(2,747)	00		00
8	Other gains or (losses)		00		00
9	Taxable amount of IRA distributions		00		00
10	Taxable amount of pensions and annuities		00		00
11	Rents, royalties, partnerships, estates, trusts, etc.		00		00
12	Farm income or (loss)	<i>Attach To</i>			00
13	Unemployment compensation	<i>SC1040</i>			00
14	Taxable amount of Social Security benefits		00		
15	Other income		00		00
16	Total Income: Add line 1 through line 15	210,350	00	142,990	00
ADJUSTMENTS TO INCOME		Federal Adjustment		SC Adjustment	
17	Educator expenses		00		00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials		00		00
19	Health savings account deduction		00		00
20	Moving expenses for members of the Armed Forces		00		00
21	Deductible part of self-employment tax		00		00

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.



COLUMN A **COLUMN B**

22	Self-employed SEP, SIMPLE, and qualified plans	22		00		00
23	Self-employed health insurance deduction	23		00		00
24	Penalty on early withdrawal of savings	24		00		00
25	Alimony paid	25		00		00
26	IRA deduction	26		00		00
27	Student loan interest deduction	27		00		00
28	Other adjustments	28		00		00
29	Reserved	29				
30	Total adjustments: Add line 17 through line 29	30		00		00
31	Adjusted gross income: Subtract line 30 from line 16	31	210,350	00	142,990	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

32	South Carolina additions	32				00
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SUBTRACTIONS

33	South Carolina dependent exemption (see instructions)	33			8,860	00
34	44% of net capital gains held for more than one year	34				00
35	Retirement deduction (see instructions)					
	a) Taxpayer (date of birth: _____)	35a				00
	b) Spouse (date of birth: _____)	35b				00
	c) Surviving spouse (date of birth of deceased spouse: _____)	35c				00
	Military retirement deduction (see instructions)					
	d) Taxpayer (date of birth: _____)	35d				00
	e) Spouse (date of birth: _____)	35e				00
	f) Surviving spouse (date of birth of deceased spouse: _____)	35f				00
36	Age 65 and older deduction (see instructions - must be a resident for part of the year)					
	a) Taxpayer (date of birth: _____)	36a				00
	b) Spouse (date of birth: _____)	36b				00
37	Deductions for dependents under 6 years of age on December 31 of the tax year (see instructions - must be resident for part of the year)					
	Date of birth: <u>06-25-2017</u> SSN: <u>855-11-1472</u>					
	Date of birth: _____ SSN: _____	37			4,430	00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program	38				00
39	Active Trade or Business Income deduction (see instructions)	39				00
40	Consumer Protection Services	40				00
41	Other subtractions (see instructions)	41				00
42	Total South Carolina subtractions: Add line 33 through line 41	42			13,290	00
43	Total South Carolina adjustments: Subtract line 42 from line 32	43			(13,290)	00
44	SC modified adjusted gross income: Add Column B, line 31 and line 43	44			129,700	00

45 PRORATION:

Line 31, Column B divided by line 31, Column A = 67.98 % (do not exceed 100%)

46 DEDUCTIONS ADJUSTMENT:

If using the standard deduction, enter the amount from federal form on line 46.

If itemizing, **use the Schedule NR instructions**, and enter the amount from Part IV on line 46.

Enter the following amounts from the instructions:

Part I (Itemized Deduction)	<u>39,060</u>
Part II, Worksheet, line 6 (State Taxes)	<u>9,327</u>
Part III (Other Expenses)	_____

46	29,733	00
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47	Allowable deductions: Multiply line 46 by <u>67.98</u> % (from line 45)	47	<	20,212	00>
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48	South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on SC1040, line 5. If line 48 is a negative figure, enter zero on SC1040, line 5	48		109,488	00
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Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of SC1040.

Do not submit Schedule NR separately. We cannot process your return if this form is submitted separately.

SCWK_REF

2022 Taxable State / Local Refund
Carries to Federal worksheet WK_REF22 to determine total Taxable Refunds

2022

Name(s) as shown on return

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your Social Security Number

293-15-2373

A. State / Local Refund			
A1.	Bottom line on return, after state adjustments	<u>2,868</u>	
A2.	Adjustments to Line A1	_____	
A3.	Total Adjusted State/Local Refund (Line A1 Less A2)		A. <u>2,868</u>
B. Applied amounts			
B1.	Total Contributions, Donation, Checkoffs (Will carry to 2023 Sch A)	_____	
B2.	Penalty and/or interest	_____	
B3.	Overpayment applied to 2023 (Will carry to 2023 ES screen)	_____	
B4.	Other Tax (Use tax, Property tax, Tangible tax, etc)	_____	
B5.	Total applied amounts (Total of B1 thru B4)		B. _____
C.	Subtotal: State / Local Refund plus Applied amounts (Line A plus line B)		C. <u>2,868</u>
D. Payments			
D1.	Tax withheld/2022 payments deducted on Schedule A	<u>9,327</u>	
D2.	4th quarter estimate and extension paid in 2023	_____	
D3.	Total payments applied to 2022 State / Local tax return (Total of D1 thru D2)		D. <u>9,327</u>
E. Allocation of Payments			
E1.	Percent of payments made in 2022 (D1 divided by D3)	<u>1.0000</u>	
E2.	Line C multiplied by line E1.	<u>2,868</u>	
E3.	Percent of payments made in 2023 (D2 divided by D3)	_____	
E4.	Line C multiplied by line E3	_____	
F.	Potential Taxable State / Local Refund . . . (Lesser of E2 or D1, BUT NOT LESS THAN ZERO)		F. <u>2,868</u>
G. Taxes paid in 2023 deductible on 2023 Schedule A			
G1.	4th quarter estimate and extension paid in 2023 (From line D2)	_____	
G2.	Balance of refund that did not carry to the 1040, line 10 . . . (From line E4)	_____	
G3.	Adjusted taxes paid in 2023 allowed to carry to 2023 Sch A (Line G1 less line G2)		G. <u>0</u>

Subject to tax benefit rules