

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2024**

2024 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	6,984.
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REV 03/07/24 PRO 1555

293-15-2373 026-92-5834
RAJAKUMAR DURGAJAYARAJ
GUNA SARKUNAM
3937 CREEK CROSSING DR
PLANO TX 75093

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

293152373 JV DURG 30 0 202412 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/17/2024**

2024 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	6,984.
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REV 03/07/24 PRO 1555

293-15-2373 026-92-5834
RAJAKUMAR DURGAJAYARAJ
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PO BOX 1300
CHARLOTTE NC 28201-1300

293152373 JV DURG 30 0 202412 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/16/2024**

2024 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	6,984.
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REV 03/07/24 PRO 1555

293-15-2373 026-92-5834
RAJAKUMAR DURGAJAYARAJ
GUNA SARKUNAM
3937 CREEK CROSSING DR
PLANO TX 75093

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

293152373 JV DURG 30 0 202412 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/15/2025**

2024 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2024 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order.....▶	6,984.
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REV 03/07/24 PRO 1555

293-15-2373 026-92-5834
RAJAKUMAR DURGAJAYARAJ
GUNA SARKUNAM
3937 CREEK CROSSING DR
PLANO TX 75093

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

293152373 JV DURG 30 0 202412 430

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name RAJAKUMAR DURGAJAYARAJ	Social security number 293-15-2373
Spouse's name GUNA SARKUNAM	Spouse's social security number 026-92-5834

Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	252,316.
2 Total tax	2	37,274.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	13,066.
4 Amount you want refunded to you	4	
5 Amount you owe	5	24,896.

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

5	2	3	7	3
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

2	5	8	3	4
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III 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	6	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury
Internal Revenue Service

2023

Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount of your payment ▶	24,896.
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REV 03/07/24 PRO 1555

RAJAKUMAR DURGAJAYARAJ
GUNA SARKUNAM
3937 CREEK CROSSING DR
PLANO TX 75093

INTERNAL REVENUE SERVICE
P.O. BOX 1214
CHARLOTTE, NC 28201-1214

293152373 JV DURG 30 0 202312 610

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

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. 3937 CREEK CROSSING DR Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. PLANO State TX ZIP code 75093 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.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Rows include SAATVIK RAJAKUMAR and HRITVIK RAJAKUMAR.

Income table with columns 1a-1z and 1a-1z. Rows include Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Taxable dependent care benefits, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, Add lines 1a through 1h.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Rows include Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Taxable interest, Ordinary dividends, Taxable amount.

Table with columns 7-15. Rows include Capital gain or (loss), Additional income from Schedule 1, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, Adjustments to income from Schedule 1, Subtract line 10 from line 9. This is your adjusted gross income, Standard deduction or itemized deductions (from Schedule A), Qualified business income deduction from Form 8995 or Form 8995-A, Add lines 12 and 13, Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	40,708.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	40,708.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	4,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	4,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	36,708.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	566.
	24	Add lines 22 and 23. This is your total tax	24	37,274.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	13,066.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	0.
	d	Add lines 25a through 25c	25d	13,066.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	347.
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	347.
	33	Add lines 25d, 26, and 32. These are your total payments	33	13,413.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a																	
	b	Routing number <table border="1"> <tr> <td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td> </tr> </table>	X	X	X	X	X	X	X	X	X	X	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings							
	X	X	X	X	X	X	X	X	X	X										
d	Account number <table border="1"> <tr> <td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td> </tr> </table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	36	Amount of line 34 you want applied to your 2024 estimated tax	36																	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	24,896.
	38	Estimated tax penalty (see instructions)	38	1,035.

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	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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		FULL TIME EMPLOYEE	
Spouse'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.)
		FULL TIME EMPLOYEE	
Phone no. (571) 421-4922	Email address DJRAJKUMAR@GMAIL.COM		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
SYAM PRIYA RAM SAGAR GUPTA	SYAM PRIYA RAM SAGAR GUPTA	04/09/2024	P02082703	<input type="checkbox"/> Self-employed
Firm's name	Firm's address		Phone no.	Firm's EIN
GLOBAL TAXES LLC	245 ROONEY CT E BRUNSWICK NJ 08816		(678) 965-9522	84-3171965

**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

2023

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	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	-50,001.
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 ABLÉ 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. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-50,001.

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

Schedule 1 (Form 1040) 2023

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
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, 1040-SR, or 1040-NR, line 10		26

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

2023
Attachment
Sequence No. **02**

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

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your social security number

293-15-2373

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	566.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____ _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **03**

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

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your social security number

293-15-2373

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
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-SR, or 1040-NR, line 20	8	

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	347.
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other payments or refundable credits. List type and amount: _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	347.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **09**

Name of proprietor GUNA SARKUNAM		Social security number (SSN) 026-92-5834
A Principal business or profession, including product or service (see instructions) SOFTWARE SERVICES	B Enter code from instructions 5 1 8 2 1 0	
C Business name. If no separate business name, leave blank. OLIVER INFO TECH LLC	D Employer ID number (EIN) (see instr.) 8 7 3 1 6 6 9 7 1	
E Business address (including suite or room no.) 133 RIVER BRIDGE LANE City, town or post office, state, and ZIP code LEXINGTON, SC 29073		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2023, check here <input type="checkbox"/>		
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	22,528.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	22,528.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	22,528.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	22,528.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11	6,485.	a	Vehicles, machinery, and equipment	20b	32,200.
12	Depletion	12		b	Other business property		
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	3,988.
18				26	Wages (less employment credits)	26	
19				27a	Other expenses (from line 48)	27a	29,856.
20				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	72,529.	28		28	72,529.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-50,001.	29		29	-50,001.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		30		30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-50,001.	31		31	-50,001.
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input checked="" type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation **Yes** **No**

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) _____

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

46 Do you (or your spouse) have another vehicle available for personal use?. **Yes** **No**

47a Do you have evidence to support your deduction? **Yes** **No**

b If "Yes," is the evidence written? **Yes** **No**

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

SALARIES		6,065.
PAYROLL SOFTWARE		1,407.
MISCELLENOUS		134.
DONATIONS		12,000.
BACK OFFICE EXPENSES		10,250.
48 Total other expenses. Enter here and on line 27a	48	29,856.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

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				
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 the back				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the 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	1,730.	8,195.		-6,465.
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 the back				15 -6,465.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-6,465.
	<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	(3,000.)
	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 checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Social security number or taxpayer identification number
293-15-2373

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.
Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-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	01/01/23	12/31/23	1,205.	6,510.			-5,305.	
	ROBINHOOD CRYPTO LLC	01/01/23	12/31/23	525.	1,685.			-1,160.	
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).				1,730.	8,195.			-6,465.

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

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your social security number

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	252,316.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	252,316.	
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	0	
	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	0.	
12	Is the amount on line 8 more than the amount on line 11?	12	4,000.	
	<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.			
13	Enter the amount from Credit Limit Worksheet A	13	40,708.	
14	Enter the smaller of line 12 or line 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.

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. 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.		
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 \$4,800 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, 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 (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	

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form8889 for instructions and the latest information.

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

Social security number of HSA beneficiary.
 If both spouses have HSAs, see instructions.
 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 2023. See instructions	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	
8	Add lines 6 and 7	7,750.
9	Employer contributions made to your HSAs for 2023	3,850.
10	Qualified HSA funding distributions	
11	Add lines 9 and 10	3,850.
12	Subtract line 11 from line 8. If zero or less, enter -0-	3,900.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	0.

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 2023 from all HSAs (see instructions)	
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	
c	Subtract line 14b from line 14a	
15	Qualified medical expenses paid using HSA distributions (see instructions)	
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	
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	

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	
19	Qualified HSA funding distribution	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	
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	

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 SYAM PRIYA RAM SAGAR GUPTA	Preparer tax identification number P02082703

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?	<input checked="" 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 checked="" 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. • 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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 checked="" 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"/>	
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"/>	
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 checked="" 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 checked="" 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 checked="" 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).

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

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
 Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
 Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your social security number

293-15-2373

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	312,934.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	312,934.		
5	Enter the following amount for your filing status:				
	Married filing jointly \$250,000				
	Married filing separately \$125,000				
	Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		62,934.	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7			566.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8			
9	Enter the following amount for your filing status:				
	Married filing jointly \$250,000				
	Married filing separately \$125,000				
	Single, Head of household, or Qualifying surviving spouse \$200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-	12			
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status:				
	Married filing jointly \$250,000				
	Married filing separately \$125,000				
	Single, Head of household, or Qualifying surviving spouse \$200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16			
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17			

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		566.	
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,538.		
20	Enter the amount from line 1	20	312,934.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,538.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		0.	

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

RAJAKUMAR DURGAJAYARAJ & GUNA SARKUNAM

Your social security number or EIN

293-15-2373

- Part I Investment Income** Section 6013(g) election (see instructions)
 Section 6013(h) election (see instructions)
 Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	7.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	-50,001.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	50,001.	
c	Combine lines 4a and 4b		4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	-2,993.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	0.
Individuals:				
13	Modified adjusted gross income (see instructions)	13	252,316.	
14	Threshold based on filing status (see instructions)	14	250,000.	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	2,316.	
16	Enter the smaller of line 12 or line 15		16	0.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	0.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

Additional Information From 2023 Federal Tax Return

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Ln 1a: Other receipts

Itemization Statement

Description	Amount
JANUARY-MITCHELLMARTIN	8,160.
FEBRUARY-MITCHELLMARTIN	4,080.
	495.92
PROGRAMSOFT LLC	4,896.
Total	17,631.92

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 11

Itemization Statement

Description	Amount
	1,981.
	100.
	1,928.
	100.
	293.99
	1,982.
	100.
Total	6,484.99

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 25

Itemization Statement

Description	Amount
ELECTRICITY	1,913.02
WATER	1,354.58
INTERNET	720.
Total	3,987.60

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 48 Other Expenses (1)

Line 48 Amount

Itemization Statement

Description	Amount
RAJAKUMAR DURGAJAYARAJ	6,065.36
Total	6,065.36

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 48 Other Expenses (2)

Line 48 Amount

Itemization Statement

Description	Amount
	32.
	21.84

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 48 Other Expenses (2)

Line 48 Amount

Itemization Statement

Description	Amount
	634.08
	557.82
	37.44
	37.44
	37.44
	49.
Total	1,407.06

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 48 Other Expenses (3)

Line 48 Amount

Itemization Statement

Description	Amount
FEBRUARY	40.
	21.52
	24.88
	33.55
	14.05
Total	134.



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

SC8453 (Rev. 10/7/21) 3299

Form with fields for First name and middle initial, Last name, Your social security number, Spouse's first name, Last name, Spouse's social security number, Mailing address, City, State, ZIP, Daytime phone number, and Tax Year.

Part I Information from your SC1040, Individual Income Tax Return

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Federal taxable income, SC tax, Use Tax, Total Tax, SC Income Tax Withheld, Refundable credits, Refund, and Balance due.

Part II Bank information for Refund or Balance Due

Form with fields for Routing number (RTN), Bank account number (BAN), and Type of account (Checking/Savings).

Form with fields for Payment Withdrawal Date and Payment Withdrawal Amount.

Part III Declaration of taxpayer

- 13. a. I consent for my refund to be directly deposited as designated in Part II. I declare that the information on line 1 through line 8 is correct. If I filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund. b. I authorize the South Carolina Department of Revenue (SCDOR) and its designated agents to initiate an ACH Debit request to my bank account, provided in Part II, for payment of the South Carolina taxes I owe.

If the SCDOR does not receive full and timely payment of my tax liability, I understand that I am responsible for the balance due, including all penalties and interest.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. This declaration is based on all information of which the preparer has any knowledge.

Do not submit a copy of this form to the SCDOR. Return the signed copy to your paid preparer. Keep a copy with your tax records.

Form with fields for Your signature, Date, Spouse's signature (if married filing jointly, BOTH must sign), and Date.

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have received the above taxpayer's return and the information is complete and accurate to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting the SC1040 to the SCDOR. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SCDOR and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e file Providers of Individual Income Tax Returns, and requirements specified by the SCDOR.

Form with fields for ERO's Use Only and Paid Preparer's Use Only, including signature, date, firm name, address, ZIP, FEIN, and phone number.

1555



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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2023 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 4/18/23)
3075

Your Social Security Number			Check if deceased <input type="checkbox"/>
293	15	2373	
Spouse's Social Security Number			Check if deceased <input type="checkbox"/>
026	92	5834	



For the year January 1 - December 31, 2023, or fiscal tax year beginning _____, 2023 and ending _____, 2024

First name and middle initial RAJAKUMAR		Last name DURGAJAYARAJ		Suffix
Spouse's first name, if married filing jointly GUNA		Last name SARKUNAM		Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box) 3937 CREEK CROSSING DR			County code 99
City PLANO	State TX	ZIP 75093	Daytime phone number with area code (571) 421-4922	
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code			

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD)
 - 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. Do not check this box if you are an individual
 - 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
- Name of the combat zone: _____

CHECK YOUR FEDERAL FILING STATUS	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input checked="" type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying surviving spouse

Number of dependents claimed on your 2023 federal return 2

Number of dependents claimed that were under the age of 6 years as of December 31, 2023 _____

Number of taxpayers age 65 or older as of December 31, 2023 _____

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)
SAATVIK	RAJAKUMAR	682-63-9760	Son	06/19/2014
HRITVIK	RAJAKUMAR	855-11-1472	Son	06/25/2017

30751234



INCOME AND ADJUSTMENTS

Your SSN 293-15-2373

2023

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 224,616	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		0 00
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6	0	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		0 00



NON-REFUNDABLE CREDITS

Table with 3 columns: Description, Amount, and Total. 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, Amount, and Total. Rows include SC income tax withheld, 2023 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, Amount, and Total. 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, Amount, and Total. Rows include USE TAX due on online, mail-order, or out-of-state purchases, Amount of line 24 to be credited to your 2024 Estimated Tax, Total Contributions for Check-offs, Add line 26 through line 28, If line 29 is larger than line 24, Add line 25 and line 29, Late filing and/or late payment: Penalties Interest, Penalty for Underpayment of Estimated Tax, and Add line 31 through line 33.

REFUND OPTIONS Getting a refund? Direct deposit is fast, accurate, and secure!
35 Select one: [X] Direct Deposit (line 37 required) (for US accounts only) [] Paper Check

PAYMENT OPTIONS Have a balance due? Pay electronically! It's quick and easy!
36 Select one: [] MyDORWAY (pay at dor.sc.gov/pay) [] ACH Debit (enter your US bank information on line 37)
For payments only: Withdrawal Date [] Withdrawal Amount []00

37 Type of Account: [X] Checking [] Savings
Routing Number (RTN) []053904483 Must be 9 digits. The first two numbers of the RTN must be 01 through 32. Bank Account Number (BAN) []223029909464 1-17 digits

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 [] 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 SYAM PRIYA RAM SAGAR GUPTA

Paid Preparer's Use Only Preparer signature SYAM PRIYA RAM SAGAR GUPTA Date 04-09-2024 Check if self-employed [] PTIN P02082703 Firm name (or yours if self-employed), address, ZIP GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816 FEIN 84-3171965 Phone (678) 965-9522

MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100 BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105 30753230 REV 03/05/24 PRO

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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE 2023 NONRESIDENT SCHEDULE

SCHEDULE NR (Rev. 4/12/23) 3081

For the year January 1 - December 31, 2023, or fiscal tax year beginning 2023 and ending 2024

Your name: DURGAJAYARAJ, RAJAKUMAR; 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

Table with 4 columns: Line number, Description, Federal Return (COLUMN A), and South Carolina Income (COLUMN B). Rows include Wages, interest income, dividends, tax refunds, alimony, business income, capital gain, other gains, IRA distributions, pensions, rents, farm income, unemployment compensation, and Social Security benefits. Total income is 252,316.00.

Attach to SC1040

ADJUSTMENTS TO INCOME

Table with 4 columns: Line number, Description, Federal Adjustment, and SC Adjustment. Rows include Educator expenses, business expenses, health savings account deduction, moving expenses, and self-employment tax.

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

30811236



SC adjustment continued

		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans.....		00
23	Self-employed health insurance deduction		00
24	Penalty on early withdrawal of savings		00
25	Alimony paid		00
26	IRA deduction		00
27	Student loan interest deduction		00
28	Other adjustments		00
29	Reserved		
30	Total adjustments: Add line 17 through line 29	0	00
31	Adjusted gross income: Subtract line 30 from line 16	252,316	00

SOUTH CAROLINA ADJUSTMENTS

ADDITIONS

32	South Carolina additions		00
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SUBTRACTIONS

33	South Carolina dependent exemption (see instructions)		9,220
34	44% of net capital gains held for more than one year		00
35	Retirement deduction (see instructions)		
	a) Taxpayer (date of birth: _____)		00
	b) Spouse (date of birth: _____)		00
	c) Surviving spouse (date of birth of deceased spouse: _____)		00
	Military retirement deduction (see instructions)		
	d) Taxpayer (date of birth: _____)		00
	e) Spouse (date of birth: _____)		00
	f) Surviving spouse (date of birth of deceased spouse: _____)		00
36	Age 65 and older deduction (see instructions - must be resident for part of the year)		
	a) Taxpayer (date of birth: _____)		00
	b) Spouse (date of birth: _____)		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: _____ SSN: _____		
	Date of birth: _____ SSN: _____		00
38	Contributions to the SC College Investment Program (Future Scholar) or the SC Tuition Prepayment Program		00
39	Active Trade or Business Income deduction (see instructions)		00
40	Consumer Protection Services		00
41	Other subtractions (see instructions)		00
42	Total South Carolina subtractions: Add line 33 through line 41		9,220
43	Total South Carolina adjustments: Subtract line 42 from line 32		-9,220
44	SC modified adjusted gross income: Add Column B, line 31 and line 43		-53,621

45 PRORATION:
Line 31, Column B divided by line 31, Column A = 0.00 % (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 Deductions) _____
 Part II, Worksheet, line 6 (State Taxes) _____
 Part III (Other Expenses) _____

46		27,700	00
47	<	0	00 >
48		0	00

47 Allowable deductions: Multiply line 46 by 0.00 % (from line 45).....

48 South Carolina taxable income: Subtract line 47 from line 44, Column B. Enter the difference here and on the SC1040, line 5. If line 48 is a negative figure, enter zero on the SC1040, line 5.....

Attach this form and a complete copy of your federal return to your SC1040. Check the Schedule NR box on the front of the SC1040. Do not submit the Schedule NR separately. We cannot process your return if this form is submitted separately.