

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 SAUGATA Last name CHOUDHURI Your social security number 885 09 2885

If joint return, spouse's first name and middle initial PAYEL Last name BARUA Spouse's social security number 772 57 8287

Home address (number and street). If you have a P.O. box, see instructions. 605 W MADISON ST Apt. no. 1712 Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. CHICAGO State IL ZIP code 60661 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

Income section table with rows 1a through 1z and 1i, including Total amount from Form(s) W-2, Household employee wages, Tip income, etc.

Table with rows 2a through 6a, including Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits

Table with rows 7 through 15, including Capital gain or (loss), Total income, Adjustments to income, Adjusted gross income, Standard deduction or itemized deductions, 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 | 4,699. |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 4,699. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | |
| | 20 | Amount from Schedule 3, line 8 | 20 | 190. |
| | 21 | Add lines 19 and 20 | 21 | 190. |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 4,509. |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 0. |
| 24 | Add lines 22 and 23. This is your total tax | 24 | 4,509. | |

| | | | | |
|-----------------|---|---|------------|---------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 13,142. |
| | b | Form(s) 1099 | 25b | 24. |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 13,166. |
| | 26 | 2023 estimated tax payments and amount applied from 2022 return | 26 | |
| | 27 | Earned income credit (EIC) <input type="checkbox"/> NO | 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 | | |
| 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | | |
| 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 13,166. | |

| | | | | |
|---------------|--|---|------------|--------|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 8,657. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 8,657. |
| | b | Routing number 081904808 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 291037473642 | | |
| 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 | |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name _____ 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 SERVICE | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation HOME MAKER | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |
| Phone no. (312) 483-9761 | Email address CHAMP2000IN@GMAIL.COM | | |

Paid Preparer Use Only

| | | | | |
|--|---|--------------------|-----------------------------|---|
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date 02/03/2024 | PTIN P02082703 | Check if: <input type="checkbox"/> Self-employed |
| Firm's name GLOBAL TAXES LLC | Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 | | Phone no. (678) 965-9522 | Firm's EIN 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

SAUGATA CHOUDHURI & PAYEL BARUA

Your social security number

885-09-2885

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 | -17,002. |
| 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 | -17,002. |

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 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
SAUGATA CHOUDHURI & PAYEL BARUA

Your social security number
885-09-2885

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 | 190. |
| 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 | 190. |

(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 | |
| 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 | |

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2023
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

SAUGATA CHOUDHURI & PAYEL BARUA

885-09-2885

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A 1, BARODA AVENUE EXTENSION SHANTINIKETAN, FLAT B2 KOLKATA IN 700084

B
C

| 1b Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | | Personal Use Days | QJV |
|---------------------------------------|--|------------------|---|-------------------|--------------------------|
| | | A | B | C | |
| A 3 | | 365 | | 0 | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

| Income: | Properties: | | |
|---|-----------------------|---|---|
| | A | B | C |
| 3 Rents received | 3 614. | | |
| 4 Royalties received | 4 | | |
| Expenses: | | | |
| 5 Advertising | 5 | | |
| 6 Auto and travel (see instructions) | 6 | | |
| 7 Cleaning and maintenance | 7 2,854. | | |
| 8 Commissions | 8 | | |
| 9 Insurance | 9 | | |
| 10 Legal and other professional fees | 10 | | |
| 11 Management fees | 11 2,441. | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | |
| 13 Other interest | 13 | | |
| 14 Repairs | 14 3,324. | | |
| 15 Supplies | 15 2,940. | | |
| 16 Taxes | 16 | | |
| 17 Utilities | 17 2,790. | | |
| 18 Depreciation expense or depletion | 18 3,267. | | |
| 19 Other (list) _____ | 19 | | |
| 20 Total expenses. Add lines 5 through 19 | 20 17,616. | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 -17,002. | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 (17,002.) | | |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a 614. | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | |
| c Total of all amounts reported on line 12 for all properties | 23c | | |
| d Total of all amounts reported on line 18 for all properties | 23d 3,267. | | |
| e Total of all amounts reported on line 20 for all properties | 23e 17,616. | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 (17,002.) | | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | 26 -17,002. | | |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-17,002.

Schedule E (Form 1040) 2023

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

2023
Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

SAUGATA CHOUDHURI & PAYEL BARUA

885-09-2885



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a **student** (see instructions).

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

| | (a) You | (b) Your spouse |
|----------|---------|-----------------|
| 1 | | |
| 2 | 1,900. | |
| 3 | 1,900. | |
| 4 | | |
| 5 | 1,900. | |
| 6 | 1,900. | |
| 7 | | 1,900. |
| 8 | 70,541. | |

| If line 8 is— | | And your filing status is— | | |
|------------------|---------------|----------------------------|-------------------|---|
| Over— | But not over— | Married filing jointly | Head of household | Single, Married filing separately, or Qualifying surviving spouse |
| Enter on line 9— | | | | |
| --- | \$21,750 | 0.5 | 0.5 | 0.5 |
| \$21,750 | \$23,750 | 0.5 | 0.5 | 0.2 |
| \$23,750 | \$32,625 | 0.5 | 0.5 | 0.1 |
| \$32,625 | \$35,625 | 0.5 | 0.2 | 0.1 |
| \$35,625 | \$36,500 | 0.5 | 0.1 | 0.1 |
| \$36,500 | \$43,500 | 0.5 | 0.1 | 0.0 |
| \$43,500 | \$47,500 | 0.2 | 0.1 | 0.0 |
| \$47,500 | \$54,750 | 0.1 | 0.1 | 0.0 |
| \$54,750 | \$73,000 | 0.1 | 0.0 | 0.0 |
| \$73,000 | --- | 0.0 | 0.0 | 0.0 |

Note: If line 9 is zero, **stop**; you can't take this credit.

| | | | |
|-----------|---|-----------|--------|
| 10 | Multiply line 7 by line 9 | 10 | 190. |
| 11 | Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions | 11 | 4,699. |
| 12 | Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 | 12 | 190. |

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

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 SAUGATA CHOUDHURI & PAYEL BARUA | Taxpayer identification number 885-09-2885 |
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | 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 checked="" 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"/> | |
| 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"/> |



Illinois Department of Revenue
2023 Form IL-1040
 Individual Income Tax Return

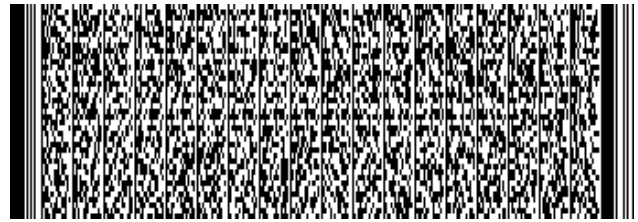


or for fiscal year ending ___/___/___

Step 1: Personal Information Enter personal information and Social Security numbers (SSN). You must provide the entire SSN(s) - no partial SSN.

A

885-09-2885 1982 772-57-8287 1989
 SAUGATA CHOUDHURI
 PAYEL BARUA
 605 W MADISON ST 1712
 CHICAGO IL 60661 COOK
 CHAMP2000IN@GMAIL.COM



B Filing status: Single Married filing jointly Married filing separately Widowed Head of household

C Check if someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. You Spouse

D Check the box if this applies to you during 2023: Nonresident - Attach Sch. NR Part-year resident - Attach Sch. NR

Step 2: Income (Whole dollars only)

| | |
|---|-------------|
| 1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11. | 1 70,541.00 |
| 2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a. | 2 .00 |
| 3 Other additions. Attach Schedule M. | 3 .00 |
| 4 Total income. Add Lines 1 through 3. | 4 70,541.00 |

Step 3: Base Income

| | |
|---|-------------|
| 5 Social Security benefits and certain retirement plan income received if included in Line 1. Attach Page 1 of federal return. | 5 .00 |
| 6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Ln. 1. | 6 .00 |
| 7 Other subtractions. Attach Schedule M. | 7 .00 |
| 8 Add Lines 5, 6, and 7. This is the total of your subtractions. | 8 .00 |
| 9 Illinois base income. Subtract Line 8 from Line 4. | 9 70,541.00 |

Step 4: Exemptions - See instructions for income limitations

| | |
|--|--------------------|
| 10 a Enter the exemption amount for yourself and your spouse. See instructions. | a 4,850.00 |
| b Check if 65 or older: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 = | b .00 |
| c Check if legally blind: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 = | c .00 |
| d If you are claiming dependents, enter the amount from Schedule IL-E/EIC, Step 2, Line 1. Attach Schedule IL-E/EIC. | d 0.00 |
| Exemption allowance. Add Lines 10a through 10d. | 10 4,850.00 |

Step 5: Net Income and Tax

| | |
|---|---------------------|
| 11 Residents: Net income. Subtract Line 10 from Line 9. Nonresidents and part-year residents: Enter the Illinois net income from Schedule NR. Attach Schedule NR. | 11 65,691.00 |
| 12 Residents: Multiply Line 11 by 4.95% (.0495). Cannot be less than zero. Nonresidents and part-year residents: Enter the tax from Schedule NR. | 12 3,252.00 |
| 13 Recapture of investment tax credits. Attach Schedule 4255. | 13 .00 |
| 14 Income tax. Add Lines 12 and 13. Cannot be less than zero. | 14 3,252.00 |

Step 6: Tax After Nonrefundable Credits

| | |
|--|--------------------|
| 15 Income tax paid to another state while an Illinois resident. Attach Schedule CR. | 15 .00 |
| 16 Property tax, K-12 education expense, and volunteer emergency worker credit amount from Schedule ICR. Attach Schedule ICR. | 16 .00 |
| 17 Credit amount from Schedule 1299-C. Attach Schedule 1299-C. | 17 .00 |
| 18 Add Lines 15, 16, and 17. This is the total of your credits. Cannot exceed the tax amount on Line 14. | 18 0.00 |
| 19 Tax after nonrefundable credits. Subtract Line 18 from Line 14. | 19 3,252.00 |

Step 7: Other Taxes

| | |
|---|--------------------|
| 20 Household employment tax. See instructions. | 20 .00 |
| 21 Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. Do not leave blank. | 21 0.00 |
| 22 Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges. | 22 .00 |
| 23 Total Tax. Add Lines 19, 20, 21, and 22. | 23 3,252.00 |

Staple W-2 and 1099 forms here

Staple your check and IL-1040-V



24 Total tax from Page 1, Line 23. 24 3,252.00

Step 8: Payments and Refundable Credit

25 Illinois Income Tax withheld. Attach Schedule IL-WIT. 25 4,323.00
26 Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return. 26 .00
27 Pass-through withholding. Attach Schedule K-1-P or K-1-T. 27 .00
28 Pass-through entity tax credit. Attach Schedule K-1-P or K-1-T. 28 .00
29 Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 9. Attach Schedule IL-E/EIC. 29 .00
30 Total payments and refundable credit. Add Lines 25 through 29. 30 4,323.00

Step 9: Total

31 If Line 30 is greater than Line 24, subtract Line 24 from Line 30. 31 1,071.00
32 If Line 24 is greater than Line 30, subtract Line 30 from Line 24. 32 .00

Step 10: Underpayment of Estimated Tax Penalty and Donations

33 Late-payment penalty for underpayment of estimated tax. 33 .00
a Check if at least two-thirds of your federal gross income is from farming.
b Check if you or your spouse are 65 or older and permanently living in a nursing home.
c Check if your income was not received evenly during the year and you annualized your income on Form IL-2210. Attach Form IL-2210.
d Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year.
34 Voluntary charitable donations. Attach Schedule G. 34 .00
35 Total penalty and donations. Add Lines 33 and 34. 35 .00

Step 11: Refund or Amount you owe

36 If you have an amount on Line 31 and this amount is greater than Line 35, subtract Line 35 from Line 31. This is your overpayment. 36 1,071.00
37 Amount from Line 36 you want refunded to you. Check one box on Line 38. See instructions. 37 1,071.00
38 I choose to receive my refund by
a direct deposit - Complete the information below if you check this box.

You may also contribute to college savings funds here. See instructions!

Routing number 081904808 X Checking or Savings
Account number 291037473642

b paper check.

39 Amount to be credited forward. Subtract Line 37 from Line 36. See instructions. 39 .00
40 If you have an amount on Line 32, add Lines 32 and 35. If you have an amount on Line 31, and this amount is less than Line 35, subtract Line 31 from Line 35. If Lines 31 and 32 are blank (zero), enter the amount from Line 35. This is the amount you owe. See instructions. 40 .00

Step 12: Health Insurance Checkbox and Signature

41 Check this box and include your email address in Step 1 if IDOR may share your income information with other Illinois state agencies in order to determine your eligibility for health insurance benefits. See instructions for more information.

Signature - Note: If this is a joint return, both you and your spouse must sign below. Under penalties of perjury, I state that I have examined this return, and to the best of my knowledge, it is true, correct, and complete.

Table with 6 columns: Sign Here, Your signature, Date (mm/dd/yyyy), Spouse's signature, Date (mm/dd/yyyy), Daytime phone number. Includes fields for Paid Preparer Use Only and Third Party Designee.

Refer to the 2023 IL-1040 Instructions for the address to mail your return.



Illinois Department of Revenue

2023 Schedule IL-WIT Illinois Income Tax Withheld

Attach to your Form IL-1040. If you have more than five withholding forms, complete multiple copies of this schedule. IL Attachment No. 31

Use the reference for Column A shown in the chart below.

| Form Type | Letter Code for Column A | Form Type | Letter Code for Column A |
|-----------|--------------------------|-----------|--------------------------|
| W-2 | W | 1099-DIV | D |
| W-2G | WG | 1099-INT | I |
| 1099-R | R | 1042-S | S |
| 1099-G | G | 1099-B | B |
| 1099-MISC | M | 1099-K | K |
| 1099-OID | O | 1099-NEC | N |

Step 1: Provide your withholding records (include all W-2 and 1099 forms that show Illinois withholding)

SAUGATA CHOUDHURI

Your name as shown on Form IL-1040

8 8 5 - 0 9 - 2 8 8 5
Your Social Security number

| Column A Form type | Column B Employer/Payer Identification Number | Column C Federal Wages, Winnings, Gross Distributions, Compensation, etc. | Column D Illinois Wages, Winnings, Gross Distributions, Compensation, etc. | Column E Illinois Income Tax Withheld |
|-----------------------|---|---|--|---|
| 1 W | 22-2575929 000 5 | \$ 87,443.00 | \$ 87,443.00 | \$ 4,323.00 |
| 2 | | \$.00 | \$.00 | \$.00 |
| 3 | | \$.00 | \$.00 | \$.00 |
| 4 | | \$.00 | \$.00 | \$.00 |
| 5 | | \$.00 | \$.00 | \$.00 |

Step 2: Provide spouse's withholding records (include all W-2 and 1099 forms that show Illinois withholding)

PAYEL BARUA

Your spouse's name as shown on Form IL-1040

7 7 2 - 5 7 - 8 2 8 7
Your spouse's Social Security number

| Column A Form type | Column B Employer/Payer Identification Number | Column C Federal Wages, Winnings, Gross Distributions, Compensation, etc. | Column D Illinois Wages, Winnings, Gross Distributions, Compensation, etc. | Column E Illinois Income Tax Withheld |
|-----------------------|---|---|--|---|
| 6 | | \$.00 | \$.00 | \$.00 |
| 7 | | \$.00 | \$.00 | \$.00 |
| 8 | | \$.00 | \$.00 | \$.00 |
| 9 | | \$.00 | \$.00 | \$.00 |
| 10 | | \$.00 | \$.00 | \$.00 |

Step 3: Total Illinois withholding

11 Add the amounts in Column E for Lines 1 through 10 (and the amounts from Column E of any additional copies you attached). This is the total amount of your Illinois income tax withheld.

Enter this amount here and on Form IL-1040, Line 25.

11 \$ 4,323.00

→ Attach all Schedules IL-WIT to your IL-1040. ←



Illinois Department of Revenue

Submission ID boxes

2023 IL-8453 Illinois Individual Income Tax Electronic Filing Declaration

(Do not mail) Form IL-8453 to the Illinois Department of Revenue unless it is requested for review.

Step 1: Provide taxpayer information

SAUGATA PAYEL BARUA CHOUDHURI
First name and middle initial Spouse's first name (and last name if different) Last name
605 W MADISON ST 1712
Mailing address
CHICAGO IL 60661
City State ZIP
Social Security number 8 8 5 - 0 9 - 2 8 8 5
Spouse's Social Security number 7 7 2 - 5 7 - 8 2 8 7
Daytime phone number (312) 483-9761

Step 2: Complete information from tax return

Choose one: [X] IL-1040 [] IL-1040-X

1 Net income from Form IL-1040 or IL-1040-X, Line 11 1 65,691 | 00
2 Tax from Form IL-1040 or IL-1040-X, Line 14 2 3,252 | 00
3 Illinois Income Tax withheld from Form IL-1040 or IL-1040-X, Line 25 only (enter "0" if none) 3 4,323 | 00
4 Overpayment from Form IL-1040, Line 36 or IL-1040-X, Line 35 4 1,071 | 00
5 Total amount due from Form IL-1040, Line 40 or IL-1040-X, Line 38 5 | 00
6 Filing status: [] Single [X] Married filing jointly [] Married filing separately [] Widowed [] Head of household

Step 3: Complete direct deposit of refund or electronic funds withdrawal information (Optional)

To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission. Illinois does not support international ACH transactions. IDOR will only perform direct transactions (e.g., debit, deposit) with financial institutions located within the United States or those not funded by international funds. Electronic payments will not be accepted and refunds will be via paper check.

7 Routing no. (RN): 0 8 1 9 0 4 8 0 8
8 Account no. (AN): 2 9 1 0 3 7 4 7 3 6 4 2
9 Type of account: [X] Checking [] Savings
10 Date the payment is to be electronically withdrawn: / /
11 Electronic funds withdrawal amount: | 00
12 Name on account:

Step 4: Taxpayer declaration and signature (Sign only after completing Step 2 and, if applicable, Step 3.)

- [X] I consent that my refund may be directly deposited as designated in Step 3 and declare the information on Lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
[] I authorize the Illinois Department of Revenue (IDOR) and its designated financial agent to initiate an ACH electronic funds withdrawal as designated in the electronic portion of my 2023 Illinois Original or Amended Individual Income Tax return. I authorize the financial institutions involved in the processing of an electronic overpayment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
[] I do not want direct deposit of my refund, or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare the information on my electronic Form IL-1040 or IL-1040-X and the information I provided to my electronic return originator (ERO) are identical. To the best of my knowledge, my return is true, correct, and complete. I consent that my return, this declaration, and accompanying information may be sent to IDOR by my ERO. I authorize IDOR to inform my ERO and/or the transmitter when my return has been accepted or rejected. If rejected, I authorize IDOR to identify the reason(s) so the return may be corrected and retransmitted if possible.

Sign here Your signature Date Spouse's signature (if joint return, both must sign) Date

Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

I declare that I have examined this taxpayer's electronic Form IL-1040 or IL-1040-X, the information on this Form IL-8453, and accompanying information. I have followed all requirements of this program and declare, under penalties of perjury, that to the best of my knowledge the taxpayer's return and accompanying information are true, correct, and complete.

ERO's signature Date 02/03/2024
GLOBAL TAXES LLC
Firm's name or your name if self-employed
245 ROONEY CT
Mailing address
E BRUNSWICK NJ 08816
City State ZIP
Check if paid preparer: [X] (See instructions.)
P 0 2 0 8 2 7 0 3
Your PTIN
8 4 - 3 1 7 1 9 6 5
Federal employer identification number (FEIN)
(678) 965-9522
Daytime phone number

Step 6: Attach required documents (e.g., W-2 forms, 1099 forms, IL-1310).

Do not mail Form IL-8453 and these documents unless requested for review.

