

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 ANIRUDH GUPTA	Social security number 588-76-7694
Spouse's name APOORVA RANDER	Spouse's social security number 083-97-4120

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	34,786.
2 Total tax	2	708.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,258.
4 Amount you want refunded to you	4	3,550.
5 Amount you owe	5	

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

6	7	6	9	4
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 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

7	4	1	2	0
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 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

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 ANIRUDH	Last name GUPTA	Your social security number 588 76 7694
If joint return, spouse's first name and middle initial APOORVA	Last name RANDER	Spouse's social security number 083 97 4120
Home address (number and street). If you have a P.O. box, see instructions. 212 PERRY PKWY		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. GAITHERSBURG		State MD
Foreign country name		ZIP code 20877
Foreign province/state/county		Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

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

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

Dependents (see instructions):

If more than four dependents, see instructions and check here <input type="checkbox"/>	(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
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income	1a Total amount from Form(s) W-2, box 1 (see instructions) b Household employee wages not reported on Form(s) W-2 c Tip income not reported on line 1a (see instructions) d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) e Taxable dependent care benefits from Form 2441, line 26 f Employer-provided adoption benefits from Form 8839, line 29 g Wages from Form 8919, line 6 h Other earned income (see instructions) i Nontaxable combat pay election (see instructions) 1i z Add lines 1a through 1h	1a 40,520. 1b 1c 1d 1e 1f 1g 1h 0. 1z 40,520.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	2a Tax-exempt interest 2a 3a Qualified dividends 3a 4a IRA distributions 4a 5a Pensions and annuities 5a 6a Social security benefits 6a c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/> 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 8 Additional income from Schedule 1, line 10 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	2b 3b 4b 5b 6b 7 8 -5,734. 9 34,786. 10 11 34,786. 12 27,700. 13 14 27,700. 15 7,086.

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

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	708.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	708.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	708.
	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	708.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	4,258.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	4,258.
	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	4,258.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,550.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,550.
Direct deposit? See instructions.	b	Routing number 054001725 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 4408290213		
	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)
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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 SENIOR SOFTWARE ENGINEER	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. (240) 489-1420	Email address ANYRUDE10@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 02/08/2024	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
ANIRUDH GUPTA & APOORVA RANDER

Your social security number
588-76-7694

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	-5,734.
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	-5,734.

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 E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

ANIRUDH GUPTA & APOORVA RANDER

588-76-7694

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 C-157,NDMC SOCIETY H-3 BLOCK,VIKAS PURI NEW DELHI IN 110018

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 2		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	3 470 .		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 630 .		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14 2,234 .		
15 Supplies	15 1,800 .		
16 Taxes	16		
17 Utilities	17 1,540 .		
18 Depreciation expense or depletion	18		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 6,204 .		
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 -5,734 .		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (5,734 .)		
23a Total of all amounts reported on line 3 for all rental properties	23a 470 .		
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		
e Total of all amounts reported on line 20 for all properties	23e 6,204 .		
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 (5,734 .)		
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 -5,734 .		

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 ANIRUDH GUPTA & APOORVA RANDER		Taxpayer identification number 588-76-7694
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"/>



231010013

Keep this form for your records. Do not send this form to the State of Maryland unless specifically requested to do so. See Instructions.

Print Using Blue or Black Ink Only.

ANIRUDH GUPTA 588767694
First Name MI Last Name SSN/Taxpayer Identification Number
APOORVA RANER 083974120
Spouse's First Name MI Spouse's Last Name SSN/Taxpayer Identification Number

Part I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2024 estimated tax ... 1. 00
2. Amount of overpayment to be refunded to you ... REFUND 2. 1280 00
3. Total amount due (Pay in full by April 15, 2024. See instructions.) ... 3. 00

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have compared the information contained on my electronic return with the information that I provided to my Electronic Return Originator (ERO) or entered on-line and that the name(s) and amounts described above agree with the amounts shown on the corresponding lines of my 2023 Maryland electronic income tax return.

Your PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter or generate my PIN 6 7 6 9 4 as my signature on my tax year 2023 electronically filed income tax return.

Enter five digits. Do not enter all zeros.

[] I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Your signature Date

Spouse's PIN: check one box only

[X] I authorize GLOBAL TAXES LLC to enter or generate my PIN 7 4 1 2 0 as my signature on my tax year 2023 electronically filed income tax return.

Enter five digits. Do not enter all zeros.

[] I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method.

Spouse's signature Date

Practitioner PIN Method Returns Only

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

Do not enter all zeros.

I certify this numeric entry is my PIN, which is my signature for the tax year 2023 electronically filed income tax return for the taxpayer(s). I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and the Maryland MeF Handbook for Authorized e-file Providers.

ERO's signature Date 02082024

DO NOT MAIL



235020013

\$

OR FISCAL YEAR BEGINNING _____ 2023, ENDING _____

588767694 083974120
Your Social Security Number Spouse's Social Security Number

ANIRUDH
Your First Name MI

GUPTA
Your Last Name

APOORVA
Spouse's First Name MI

RANDER
Spouse's Last Name

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit **ssa.gov**.

212 PERRY PKWY
Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

GAITHERSBURG MD 20877
Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) City or Town State ZIP Code + 4

Foreign Country Name Foreign Province/State/County
Foreign Postal Code

REQUIRED: Maryland Physical address of taxing area as of December 31, 2023 or last day of the taxable year for fiscal year taxpayers. See Instruction 6. Part-year residents see Instruction 26.

1600 MONTGOMERY
4 Digit Political Subdivision Code (See Instruction 6) Maryland Political Subdivision (See Instruction 6)

212 PERRY PKWY
Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box)

GAITHERSBURG MD 20877 MONTGOMERY
City State ZIP Code + 4 Maryland County

FILING STATUS

CHECK ONE BOX

See Instruction 1 if you are required to file.

- 1. Single (If you can be claimed on another person's tax return, use Filing Status 6.)
- 2. Married filing joint return or spouse had no income
- 3. Married filing separately, Spouse SSN ► _____
- 4. Head of household
- 5. Qualifying surviving spouse with dependent child
- 6. Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

PART-YEAR RESIDENT

See Instruction 26.

Dates of Maryland Residence (MM DD YYYY) FROM _____ TO _____

Other state of residence: _____

If you began or ended legal residence in Maryland in 2023 place a **P** in the box. ►

MILITARY: If you or your spouse has non-Maryland military income, place an **M** in the box. ►

Enter **Military Income** amount here: _____

Print Using Blue or Black Ink Only
Place your W-2 wage and tax statements and ATTACH HERE with one staple. Do not attach check or money order to Form 502. Attach check or money order to Form PV.



235020113

Name ANIRUDH GUPTA & APOORVA RANDER SSN 588767694

EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you **must attach the Dependents' Information Form 502B** to this form to receive the applicable exemption amount.

A.	<input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> Spouse	Enter number checked <input type="text" value="2"/>	See Instruction 10	A. \$	6400	00
B.	<input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 or over					
	<input type="checkbox"/> Blind	<input type="checkbox"/> Blind	Enter number checked <input type="text"/>	X \$1,000	B. \$		00
C.	Enter number from line 3 of Dependent Form 502B		<input type="text"/>	See Instruction 10	C. \$		00
D.	Enter Total Exemptions (Add A, B and C.)		<input type="text" value="2"/>	Total Amount.	D. \$	6400	00

MARYLAND HEALTH CARE COVERAGE

See Instruction 3.

Check here <input type="checkbox"/>	If you do not have health care coverage	DOB (mm/dd/yyyy) <input type="text"/>
Check here <input type="checkbox"/>	If your spouse does not have health care coverage	DOB (mm/dd/yyyy) <input type="text"/>
Check here <input type="checkbox"/>	I authorize the Comptroller of Maryland to share information from this tax return with Maryland Health Connection for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.	
E-mail address <input type="text"/>		

INCOME

See Instruction 11.

1.	Adjusted gross income from your federal return	1.	34786	00
1a.	Wages, salaries and/or tips	1a.	40520	00
1b.	Earned income	1b.		00
1c.	Capital Gain or (loss)	1c.		00
1d.	Taxable Pensions, IRAs, Annuities (Attach Form 502R.)	1d.		00
1e.	Place a "Y" in this box if the amount of your investment income is more than \$11,000	<input type="checkbox"/>		

ADDITIONS TO MARYLAND INCOME

See Instruction 12.

2.	Tax-exempt interest on state and local obligations (bonds) other than Maryland	2.		00
3.	State retirement pickup	3.		00
4.	Lump sum distributions (from worksheet in Instruction 12.)	4.		00
5.	Other additions (Enter code letter(s) from Instruction 12.)	5.		00
6.	Total additions (Add lines 2 through 5. See instructions.)	6.		00
7.	Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	7.	34786	00

SUBTRACTIONS FROM MARYLAND INCOME

See Instruction 13.

8.	Taxable refunds, credits or offsets of state and local income taxes included in line 1	8.		00
9.	Child and dependent care expenses	9.		00
10a.	Pension exclusion from worksheet (13A) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10a.		00
10b.	Ranger pension exclusion from worksheet (13E) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10b.		00
11.	Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1	11.		00
12.	Income received during period of nonresidence (See Instruction 26.)	12.		00
13.	Subtractions from attached Form 502SU	13.		00
14.	Two-income subtraction from worksheet in Instruction 13.	14.		00
15.	Total subtractions (Add lines 8 through 14. See instructions.)	15.		00
16.	Maryland adjusted gross income (Subtract line 15 from line 7.)	16.	34786	00

DEDUCTION METHOD

See Instruction 16.

All taxpayers must select one method and check the appropriate box.

<input checked="" type="checkbox"/>	STANDARD DEDUCTION METHOD (Enter amount on line 17.)		
<input type="checkbox"/>	ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)		
17a.	Total federal itemized deductions (from line 17, federal Schedule A)	17a.	00
17b.	State and local income taxes (See Instruction 14.)	17b.	00
Subtract line 17b from line 17a and enter amount on line 17.			
17.	Deduction amount (Part-year residents see Instruction 26 (l and m).)	17.	5150 00
18.	Net income (Subtract line 17 from line 16.)	18.	29636 00
19.	Exemption amount from Exemptions area (See Instruction 10.)	19.	6400 00
20.	Taxable net income (Subtract line 19 from line 18.)	20.	23236 00



235020213

Name ANIRUDH GUPTA & APOORVA RANDER SSN 588767694

MARYLAND TAX COMPUTATION	21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II)	21.	1051	00
	21a. Recaptured credit from Part DD, line 1 of Form 502CR. (Attach Form 502CR)	21a.		00
	22. Earned income credit (EIC) (See Instruction 18.)	▶ 22.		00
	<input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit, but do not qualify for the federal Earned Income Credit.			
	<input type="checkbox"/> Check this box if you are claiming the Maryland Earned Income Credit with a qualifying child.			
	23. Poverty level credit (See Instruction 18.)	▶ 23.		00
	24. Other income tax credits for individuals from Part AA, line 14 of Form 502CR (Attach Form 502CR.)	24.		00
25. Business tax credits. You must file this form electronically to claim business tax credits on Form 500CR.				
26. Total credits (Add lines 22 through 25.)	26.		00	
27. Maryland tax after credits (Add lines 21 and 21a, then subtract line 26.) If less than 0, enter 0.27.		1051	00	
LOCAL TAX COMPUTATION	28. Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 20 by your local tax rate .0320 or use the Local Tax Worksheet	28.	744	00
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.)	29.		00
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.)	30.		00
	31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.)	31.		00
	32. Total credits (Add lines 29 through 31.)	32.		00
33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0.	33.	744	00	
34. Total Maryland and local tax (Add lines 27 and 33.)	34.	1795	00	
CONTRIBUTIONS See Instruction 20.	35. Contribution to Chesapeake Bay and Endangered Species Fund	▶ 35.		00
	36. Contribution to Developmental Disabilities Services and Support Fund	▶ 36.		00
	37. Contribution to Maryland Cancer Fund.	▶ 37.		00
	38. Contribution to Fair Campaign Financing Fund	▶ 38.		00
39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.)	39.	1795	00	
	40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.)	▶ 40.	3075	
	41. 2023 estimated tax payments, amount applied from 2022 return, payment made with an extension request, and Form MW506NRS	▶ 41.		
	42. Refundable earned income credit (from worksheet in Instruction 21)	▶ 42.		
	43. Refundable income tax credits from Part CC, line 10 of Form 502CR (Attach Form 502CR and/or Schedule K-1 (Forms 510/511), if applicable. See Instruction 21.)	43.		
	44. Total payments and credits (Add lines 40 through 43.)	44.	3075	
	45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.)	▶ 45.		
	46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.)	▶ 46.	1280	
REFUND	47. Amount of overpayment TO BE APPLIED TO 2024 ESTIMATED TAX	▶ 47.		
	48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46.) See line 51 REFUND	▶ 48.	1280	
AMOUNT DUE	49. Check here <input type="checkbox"/> if you are attaching Form 502UP. Enter interest charges from line 18, _____ or for late filing _____ or homebuyer withdrawal penalty _____	▶ 49.		
	50. TOTAL AMOUNT DUE (Add lines 45 and 49.) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV.	▶ 50.		



235020313

Name ANIRUDH GUPTA & APOORVA RANDER SSN 588767694

DIRECT DEPOSIT OF REFUND (See Instruction 22.) **Verify that all account information is correct and clearly legible.** If you are requesting direct deposit of your refund, complete the following. **To split your Direct Deposit**, use Form 588.

▶ Check here if you authorize the State of Maryland to issue your refund by direct deposit.

▶ Check here if this refund will go to an account outside of the United States.

51a. Type of account: ▶ Checking Savings 51b. Routing Number (9-digits) ▶ 054001725

51c. Account Number ▶ 4408290213

51d. Name(s) as it appears on the bank account _____

▶ 2404891420 _____ ▶ _____
Daytime telephone no. Home telephone no. CODE NUMBERS (3 digits per line)

Check here if you authorize your preparer to discuss this return with us. Check here ▶ if you authorize your paid preparer not to file electronically. Check here ▶ if you agree to receive your 1099G Income Tax Refund statement electronically (See Instruction 24.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Your signature Date

GLOBAL TAXES LLC
Printed name of the Preparer / or Firm's name

SYAM PRIYA RAM SAGAR GUPTA TALLAM
Signature of preparer other than taxpayer (Required by Law)

Spouse's signature Date

245 ROONEY CT
Street address of preparer or Firm's address

E BRUNSWICK NJ 08816
City, State, ZIP Code + 4

6789659522 ▶ P02082703
Telephone number of preparer Preparer's PTIN (Required by Law)

To make an online payment, scan the QR code below and follow instructions, or go to marylandtaxes.gov and click on Pay.

For returns filed without payments, mail your completed return to:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

For returns filed with payments, attach your check or money order to Form PV. Make your check or money order payable to Comptroller of Maryland. On your check or money order, you must include the Social Security number/Individual Taxpayer Identification Number of the taxpayer if filing individually. If filing jointly, you must include the Social Security number/ITIN of the primary taxpayer, tax year, and tax type on the check/money order. Failure to include this information will delay the processing of your payment. Do not staple Form PV or check/money order to Form 502. Place Form PV with attached check/money order on TOP of Form 502 and mail to:

Comptroller of Maryland
Payment Processing
PO Box 8888
Annapolis, MD 21401-8888