E1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074 RS Use Only—Do not write or staple in this space.

For the year Jan	. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ling _		, 20		See sep	oarate instru	uctions.		
Your first name	and m	niddle initial	Last na	ıme					Your so	cial security	number		
RAGHURAM	I RE	NUA	ALLA	ΔΤ.Τ.Δ					731	61 94	99		
		s first name and middle initial		Last name					Spouse's social security				
PRASANTE	Т		ALLA	4					F				
		er and street). If you have a P.O. box, see					Apt. no.		APP Preside	ntial Election			
5400 DOR	5400 DORCAS ST							İ	Check h	nere if you, o	or your		
		ice. If you have a foreign address, also co	mplete s	spaces below.	Sta	ate	ZIP code			if filing jointl			
RALEIGH	RALEIGH				N	C	27606		to go to this fund. Checki				
Foreign country	name			Foreign province/state/	coun	ty	Foreign postal	code		or refund.	ago		
										You	Spouse		
Filing Status		Single	'			Head of ho	ousehold (HO	H)					
Check only		Married filing jointly (even if only or	ne had	income)									
one box.		Married filing separately (MFS)				☐ Qualifying	surviving spo	use (	QSS)				
	lf y	you checked the MFS box, enter the	name o	of your spouse. If you	u ch	ecked the HOH	or QSS box,	enter	r the chi	ld's name if	f the		
	qι	ualifying person is a child but not you	ır deper	ndent:									
Digital	Δta	ny time during 2023, did you: (a) rece	aiva (as	a reward award or	navi	ment for proper	ty or services	s). or (	(h) sall				
Digital Assets		nange, or otherwise dispose of a digi	•				•	, .	. ,	Yes	⊠ No		
Standard	_	neone can claim:  You as a de					-,. (		,				
Deduction	_	Spouse itemizes on a separate return	•	•		•							
		: Were born before January 2, 1	959	Are blind Spo	ouse	: U Was bor	n before Janu	<u> </u>	-	☐ Is blin			
Dependents	•	•		(2) Social security	/	(3) Relationshi	ρ	the bo tax cre		fies for (see in Credit for othe	,		
If more	<u> </u>	First name Last name		number		to you	Cilia		euit	Credit for othe			
than four dependents,		SEESH REDDY ALLA		APPLIED FO		Son				<u>_</u>			
see instructions	MON	IEESH REDDY ALLA		APPLIED FO	R	Son				<u>_</u>			
and check	-									<u>_</u>	<u></u>		
here L	4		4 /								0 017		
Income	1a	Total amount from Form(s) W-2, be	,	•					1a		8,817.		
Attach Form(s)	b	Household employee wages not re	•	` '					1b				
W-2 here. Also attach Forms	C C	Tip income not reported on line 1a	•	•					1c 1d				
W-2G and	d	Medicaid waiver payments not rep Taxable dependent care benefits f		. ,	115111	actions)			1e				
1099-R if tax was withheld.	e f	Employer-provided adoption bene		•					1f				
If you did not	g	Wages from Form 8919, line 6.			•				1g				
get a Form	9 h	Other earned income (see instructi							1h		0.		
W-2, see instructions.	;	Nontaxable combat pay election (s	,	· · · · · · · · · · · · · · · · · · ·			· · · ·		111				
instructions.	Z	Add lines 1a through 1h	300 11100	140110110)					1z	5	8,817.		
Attach Sch. B	<u>-</u> _		2a		 Ь Т	axable interest			2b		,		
if required.	3a		3a			Ordinary divider			3b				
	4a	·	4a			axable amount			4b				
Standard	5a		5a			axable amount			5b				
Deduction for— Single or	6a		6a			axable amount			6b				
Married filing separately,	С	If you elect to use the lump-sum e		method, check here				. [					
\$13,850	7	Capital gain or (loss). Attach Scheo		•	•	,		. [	7				
Married filing jointly or	8	Additional income from Schedule				•			8				
Qualifying surviving spouse,	9		nes 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>						9	5	8,817.		
\$27,700	10	Adjustments to income from Sche		•					10				
Head of household,	11	Subtract line 10 from line 9. This is			ne				11	5	8,817.		
\$20,800	12	Standard deduction or itemized	-						12		7,700.		
If you checked any box under	13	Qualified business income deducti	ion fron	n Form 8995 or Form	899	95-A			13				
Standard Deduction,	14	Add lines 12 and 13							14	2	7,700.		
see instructions.	15	Subtract line 1/1 from line 11. If zer	o or les	e antar -O- This is w	OUR	tavahla incom	Δ.		15		1 117		

Form 1040 (2023	3)									Page 2	
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	2 3 🗆	]		16	3,295.	
Credits	17	Amount from Schedule 2, lin	ne 3						17		
	18	Add lines 16 and 17							18	3,295.	
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812				19		
	20	Amount from Schedule 3, lin	ne 8						20	3,295.	
	21	Add lines 19 and 20							21	3,295.	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0					22	0.	
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .				23	0.	
	24	Add lines 22 and 23. This is	your <b>total tax</b>						24	0.	
Payments	25	Federal income tax withheld									
•	а	Form(s) W-2				25a	7	,741.			
	b	Form(s) 1099				25b	)				
	С	Other forms (see instructions	s)			250	;				
	d	Add lines 25a through 25c							25d	7,741.	
If you have a	26	2023 estimated tax payment	ts and amount a	pplied from 20	22 return				26		
qualifying child,	27	Earned income credit (EIC)				27					
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812			28					
	29	American opportunity credit	from Form 8863	8, line 8		29					
	30	Reserved for future use .				30					
	31	Amount from Schedule 3, lin	ne 15			31					
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and r	efundak	ole credits		32		
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments					33	7,741.	
Refund	34	If line 33 is more than line 24							34	7,741.	
	35a	Amount of line 34 you want				•	=	. 🗆	35a	7,741.	
Direct deposit?	b	Routing number 0 5 4			<b>c</b> Type:			Savings			
See instructions.	d	Account number 5 5 7				_	Ĭ	Ü			
	36	Amount of line 34 you want				36	T				
Amount	37	Subtract line 33 from line 24	This is the amo	ount vou owe							
You Owe	٥.	For details on how to pay, g				ıs			37		
	38	Estimated tax penalty (see in	nstructions) .			38					
Third Party	Do	you want to allow another									
Designee		structions	•				Yes. Co	mplete b	elow.	<b>⋈</b> No	
3	De	signee's		Phone				nal identif	cation		
	naı			no.				er (PIN)			
Sign		der penalties of perjury, I declare to ief, they are true, correct, and com								,	
Here			piete. Deciaration	· · · · ·			ii ali lilloiiilatio			, ,	
	Yo	ur signature		Date	Your occupatio	n				nt you an Identity IN, enter it here	
Joint return?					ENGINEER				(see inst.)		
See instructions.	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occup			If the	IRS se	nt your spouse an	
Keep a copy for	•		Ū					I	-	ection PIN, enter it here	
your records.					HOME MAK	ER		(see i	nst.)		
		one no. (984)319-949		Email address	RAGHURAM.R	EDDY@H	OTMAIL.CO	M			
Paid	Pre	eparer's name	Preparer's signat	ure		Date	e	PTIN		Check if:	
Preparer	SYA	M PRIYA RAM SAGAR GUPTA	SYAM PRIY	A RAM SAG	GAR GUPTA	03,	/22/2024	P02082	2703	Self-employed	
Use Only	Fir	Firm's name GLOBAL TAXES LLC Pho						Phon	e no. (	678)965-9522	
	Fir	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816			Firm's	s EIN		
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV	03/07/24 PRO			Form <b>1040</b> (2023)	

# 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 RAGHURAM REDDY & PRASANTHI ALLA

Your social security number 731-61-9499

Par	Nonrefundable Credits				
1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 1 	1. Attach	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:				
а	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
С	Adoption credit. Attach Form 8839	6с			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
е	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f	3,295.		
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			
I	Amount on Form 8978, line 14. See instructions	6I			
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	3,295.
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 10 1040-NR, line 20	040, 10 <sub>4</sub>	40-SR, or	8	3,295.
			(cc		ed on page 2)

Schedule 3 (Form 1040) 2023 Page **2** 

Par	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:			
а	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
С	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 line 31		15	

## Form **8936**

### **Clean Vehicle Credits**

OMB No. 1545-2137 Attachment Sequence No. **69** 

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information. Name(s) shown on return Identifying number RAGHURAM REDDY & PRASANTHI ALLA 731-61-9499

Notes	<ul> <li>Complete a separate Schedule A (Form 8936) for each clean vehicle placed in</li> </ul>		year.	
	<ul> <li>Individuals completing Parts II, III, or IV, must also complete Part I. See "Note</li> </ul>	e" text below.		
Part	Modified Adjusted Gross Income Amount			
1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b> 58,817.		
b	Enter any income from Puerto Rico you excluded	1b		
С	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
е	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e		2	58,817.
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	3a		
b	Enter any income from Puerto Rico you excluded	3b		
С	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
е	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e		4	
5	Enter the <b>smaller</b> of line 2 or line 4		5	58,817.
Part				
	<b>Note:</b> Individuals can't claim a credit on line 6 if Part I, line 5, is more than qualifying surviving spouse; \$225,000 if head of household).	\$150,000 (\$300,000 if r	narried 1	iling jointly or a
6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)		6	0.
7	New clean vehicle credit from partnerships and S corporations (see instructions)		7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S c	orporations, stop here		
	and report this amount on Schedule K. All others, report this amount on Form 380	0, Part III, line 1y	8	0.
Part				
	<b>Note:</b> You can't claim the Part III credit if Part I, line 5, is more than \$ qualifying surviving spouse; \$225,000 if head of household).	150,000 (\$300,000 if m	arried fi	ling jointly or a
9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)		9	7,500.
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18		10	3,295.
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)		11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't o	laim the personal use		
	part of the credit		12	3,295.
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and			
	1040), line 6f. If line 12 is smaller than line 9, see instructions		13	3,295.
Part	<del>-</del>			
	<b>Note:</b> You can't claim the Part IV credit if Part I, line 5, is more than \$ qualifying surviving spouse; \$112,500 if head of household).	375,000 (\$150,000 if m	arried fi	ing jointly or a
14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)		14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18		15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)		16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't cl	aim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040),			
	smaller than line 14, see instructions		18	
Part				
19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)		19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (s	,	20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this			
	K. All others, report this amount on Form 3800, Part III, line 1aa		21	

BAA

### **SCHEDULE A** (Form 8936)

### **Clean Vehicle Credit Amount**

OMB No. 1545-2137

Attachment Sequence No. **69A** 

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s) shown on return				Identifying number				
RAG	HURAM REDDY & PRASANTHI ALLA	733	1-61	-949	9			
Part	Vehicle Details							
1a	Year		2	023				
b	Make	TES	SLA					
С	Model	MOI	DEL	Y				
2	Vehicle identification number (VIN) (see instructions) 7 S A Y G D E E 5	P	F '	7 8	1	1	2 3	
3		06,	/02/	2023				
4	Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.  ☐ Yes. Stop here. You can't claim a credit amount for a vehicle used primarily outside the United States.  ☒ No.							
5	Does the VIN entered on line 2 belong to a <b>new clean vehicle</b> placed in service during the tax of definitions.  ✓ <b>Yes.</b> Go to Part II.  ✓ <b>No.</b> Go to line 6.	year?	See i	instruc	tior	is foi		
6	Does the VIN entered on line 2 belong to a <b>previously owned clean vehicle</b> acquired after 2022 and placed in service during the tax year? See instructions for definitions.  Yes. Go to Part IV.  No. Go to line 7.						luring	
7	Does the VIN entered on line 2 belong to a <b>qualified commercial clean vehicle</b> acquired after during the tax year? See instructions for definitions.  Yes. Go to Part V.  No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described.						се	
Part	II Credit Amount for Business/Investment Use Part of New Clean Vehicle							
8								
9	Tentative credit amount (see instructions)	9				7,50	00.	
10	Business/investment use percentage (see instructions)	10					%	
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	11					0.	
Part	Credit Amount for Personal Use Part of New Clean Vehicle							
12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	12				7,5	00.	

Schedu	e A (Form 8936) 2023		Page 2				
Part							
13a	Is the sales price of the vehicle more than \$25,000?						
	Yes. Stop here. The vehicle doesn't qualify for the Part IV credit.						
	∐ No.						
b	Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehic	le fron	n another person.				
	☐ Yes.						
	No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or a	cquire	ed for resale.				
С	Can you be claimed as a dependent on another person's tax return, such as your parent's return	rn?					
	☐ <b>Yes. Stop here.</b> You can't claim a credit amount if you can be claimed as a dependent.						
	□ No.						
d	Is the vehicle a qualified fuel cell motor vehicle? See instructions.						
	☐ Yes.						
	☐ No.						
14	Enter the sales price of the vehicle	14					
15	Multiply line 14 by 30% (0.30)	15					
16	Maximum vehicle credit amount	16	4,000.				
10	Waximum vehicle credit amount	10	4,000.				
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line						
	14 in Part IV of Form 8936	17					
Part	V Credit Amount for Qualified Commercial Clean Vehicle						
18a	<ul> <li>Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.</li> <li>Yes.</li> <li>No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception applies.</li> </ul>						
b	Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you another person.  Yes.  No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to resale.		_				
С	Is the vehicle also powered by gas or diesel? See instructions.  Yes.  No.	1					
19	Enter the cost or other basis of the vehicle. See instructions	19					
20	Section 179 expense deduction (see instructions)	20					
21	Subtract line 20 from line 19	21					
	M II'   I'   04   450( /0.45) [000( /0.00) [0]   I'   40   I   ' (%)   '''						
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22					
23	Enter the incremental cost of the vehicle. See instructions	23					
24	Enter the smaller of line 22 or line 23	24					
25	<b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25					
00	, ,						
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V						

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(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

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.

OMB No. 1545-0074 For tax year 20 23 Attachment

Sequence No. 70

Taxpayer identification number

RAGI	HURAM REDDY & PRASANTHI ALLA	731-61-949	9		
repare	r's name	Preparer tax identifica	ation numb	oer	
SYAI	M PRIYA RAM SAGAR GUPTA	P02082703			
Part					
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return benefit(s) claimed (check all that apply).		the rel		arts I-V HOH
1	Did you complete the return based on information for the applicable tax year provided to reasonably obtained by you?	by the taxpayer	Yes	No	N/A
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you nathe following.				
	<ul> <li>Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> </ul>	's responses to			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) an status and to figure the amount(s) of any credit(s)		X		
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsis answer questions 4a and 4b. If "No," go to question 5.)	tent? (If "Yes,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent inf			- <del></del>	
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the questions the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention requirer keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) processes that you relied on to determine eligibility for the credit(s) and/or HOH filing starting the record retention requirements.	ment, you must 7, a copy of any o prepare Form provided by the			
	the amount(s) of the credit(s)	_	×		
	List those documents provided by the taxpayer, if any, that you relied on:				
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate e	eligibility for the			
	credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?		X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	year?	X		
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a correct Schedule C (Form 1040)?				

orm 88	867 (Rev. 11-2023)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
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.)	Yes	No	N/A
b	has supported the child the entire year?			
С	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)?			
Part		claim C	CTC, A	CTC,
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?	Yes	No	N/A
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?	×		
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?	×		
Part	statement to the return?		 Part \	/\ /\
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quatuition and related expenses for the claimed AOTC?	alified	Yes	No
Part			Part '	VI.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?		Yes	No
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HO	d filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit( status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	urn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filling status, if claimed;</li> </ul>	ist for a	ny app	licable
	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 88 Document Retention.	37 instru	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>	's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the applica obtained.</li></ol>	ble work	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	cayer's int(s) of	respon the cre	ses, to dit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for eac related to a claim of an applicable credit or HOH filing status (see instructions for more information	h failur ).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	· +	Yes	No

REV 03/07/24 PRO