Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

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	Social security number				
JAYAKUMAR RAMACHANDRAN	880-05-1349				
Spouse's name	Spouse's social security number				
SUBATHRA SUBBU	197-29-9240				
Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter	er 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	1 125,275.				
2 Total tax	2 7,285.				
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3 6,663.				
4 Amount you want refunded to you	4				
5 Amount you owe	· · · · 5 622.				
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)					

Under penalties of periury. 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

			F	EBO firm name	. .	Ē
X	l authorize	GLOBAL TAX	XES I	LLC	to enter or generate my PIN	

5	1	3	4	9	
Ent don	er fiv n't er	ve di Iter a	gits, all ze	but ros	as my

as mv

9 9 2 4 0

Enter five digits, but don't enter all zeros

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

Spouse's PIN: check one box only

X lauthorize GLOBAL TAXES LLC ERO firm name

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—contin	nue be	low						
Part III Certification and Authentication – Practitioner PIN Method On	у							
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2	2	2	 	6 0	 	7 1	

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 🕨	
	in This Form — See Instructions In to the IRS Unless Requested To Do So	
E. B		E 9970 (D 01 0001)

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

to enter or generate my PIN

1040		artment of the Treasury—Internal Revenue Servi S. Individual Income Ta >		ırn	202	3	OMB No. 1545-	0074	IRS Use Only	–Do not w	rite or sta	ple in this space.
For the year Jan	. 1–Dec	c. 31, 2023, or other tax year beginning		I	, 2023, endi	ng			, 20	See se	oarate i	nstructions.
Your first name	and m	iddle initial	Last nan	ne						Your so	cial sec	urity number
JAYAKUMA				CHANDI	PAN							1349
		s first name and middle initial	Last nan									security number
SUBATHRA	ł		SUBBI	U						197	29	9240
		er and street). If you have a P.O. box, see						A	.pt. no.			ction Campaign
64 BLUES	STON	E LN								Check h	nere if y	ou, or your
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete sp	aces belo	w.	Sta	te	ZIP co	ode	•		ointly, want \$3
DELAWARE	C					OH	I	430	15	•		nd. Checking a not change
Foreign country	/ name		F	oreign pro	vince/state/c	ount	:y	Foreig	n postal code	your tax		•
											Yo	u Spouse
Filing Status	; [] Single					Head of ho	useho	old (HOH)			
Check only	\mathbf{X}	Married filing jointly (even if only o	ne had ir	ncome)			_					
one box.		Married filing separately (MFS)							ring spouse (
		ou checked the MFS box, enter the			ouse. If you	che	ecked the HOH	or QS	SS box, ente	r the chi	ld's nai	ne if the
	qu	alifying person is a child but not you	ir depend	dent:								
Digital	At ar	ny time during 2023, did you: (a) rece	eive (as a	a reward,	award, or p	bayn	nent for proper	ty or s	services); or	(b) sell,		
Assets	exch	ange, or otherwise dispose of a digi	ital asset	t (or a fina	ancial intere	est ir	n a digital asset)? (Se	e instructior	is.)	🗌 Ye	es 🛛 No
Standard	Som	eone can claim: 🗌 You as a de	pendent	<u> </u>	our spouse	as	a dependent					
Deduction		Spouse itemizes on a separate retur	n or you	were a d	ual-status a	alien	I					
Age/Blindness	S You	: 🗌 Were born before January 2, 1	959	Are blir	nd Spo	use	: 🗌 Was borr	n befo	ore January 2	, 1959	🗌 Is	blind
Dependents		•		(2) Sc	cial security		(3) Relationshi	14	•		fies for (see instructions):
If more		irst name Last name		• •	number		to you		Child tax cr	edit	Credit fo	r other dependents
than four	NAN	NANDITHA JAYAKUMAR			81-1599)	Daughter		X			
dependents, see instructions	SAKI	THI SARAVAVAN JAYAKUMAR	104-89-0606		5	Son		×				
and check	s											
here 🗌												
Income	1a	Total amount from Form(s) W-2, be	ox 1 (see	e instructi	ons)					1a		127,672.
Attach Form(s)	b	Household employee wages not re	eported o	on Form(s) W-2	•				1b		
W-2 here. Also	С	Tip income not reported on line 1a	•					• •		10	-	
attach Forms W-2G and	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)							1d			
1099-R if tax	е	Taxable dependent care benefits from Form 2441, line 26 						1e	-			
was withheld.	f	Employer-provided adoption bene						• •	· · ·	1f	-	
lf you did not get a Form	g	Wages from Form 8919, line 6 .				·		• •		1g		
W-2, see	h	Other earned income (see instructions)								1h		0.
instructions.	i _	Nontaxable combat pay election (s	see instru	uctions)		·	1 i			1		127,672.
	z 2a	Add lines 1a through 1h Tax-exempt interest	2a	• •	· · · ·	ь.т.	 axable interest	• •		1z 2b		3,201.
Attach Sch. B if required.	2a 3a	· -	2a 3a				ordinary dividen	de		20 3b		38.
	<u> </u>		3a 4a	25,0			axable amount		ROLLOV		-	0.
Standard	ч а 5а		-a 5a	23,			axable amount			5b		
Deduction for — • Single or	6a		6a				axable amount			6b		
Married filing	c	If you elect to use the lump-sum e		nethod c				• •	· · · ·			
separately, \$13,850	7	Capital gain or (loss). Attach Scher		-	•		,	• •	L	7		7,129.
 Married filing jointly or 	8	Additional income from Schedule								8		-6,265.
Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	-							9		131,775.
surviving spouse, \$27,700	10	Adjustments to income from Sche		-						10		6,500.
 Head of household, 	11	Subtract line 10 from line 9. This is								11		125,275.
\$20,800	12	Standard deduction or itemized	•							12		27,700.
 If you checked any box under 	13	Qualified business income deducti					5-A			13	-	
Standard Deduction,	14	Add lines 12 and 13								14		27,700.
see instructions.	15	Subtract line 14 from line 11. If zer	o or less	s, enter -0) This is yo	our t	axable income	<u> </u>		15		97,575.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2023)

Form 1040 (2023	3)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 🗌 881	4 2 4972	3 🗌		16	12,077.
Credits	17	Amount from Schedule 2, lin	e3					17	
	18	Add lines 16 and 17						18	12,077.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19	4,000.
	20	Amount from Schedule 3, lin	e8					20	792.
	21	Add lines 19 and 20						21	4,792.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	7,285.
	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 total tax					24	7,285.
Payments	25	Federal income tax withheld							
· · · , · · · · · · ·	а	Form(s) W-2				25a 6	5,663.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions	6)			25c			
	d	Add lines 25a through 25c	,					25d	6,663.
If you have a	26	2023 estimated tax payment						26	
qualifying child,	27	Earned income credit (EIC)		• •		27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit				29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin				31			
	32	Add lines 27, 28, 29, and 31						32	
	33	Add lines 25d, 26, and 32. T			-			33	6,663.
Refund	34	If line 33 is more than line 24						34	.,
neiuliu	35a	Amount of line 34 you want	·			, ,		35a	
Direct deposit?	b							004	
See instructions.	d	Routing number X							
	36	Amount of line 34 you want a				36			
Amount			•• •			50			
You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	622.
	38	Estimated tax penalty (see in				38		- 57	022.
								[
Third Party Designee		you want to allow another	•				omplete b	elow	× No
Designee		signee's		Phone			onal identifi		
	nai			no.			ber (PIN)	oution	
Sign		der penalties of perjury, I declare th							, ,
Here	bel	ief, they are true, correct, and com	plete. Declaration of	of preparer (othe	r than taxpayer) is b	ased on all information	on of which	prepar	er has any knowledge.
TICLE	Yo	ur signature		Date	Your occupation				nt you an Identity
							Prote (see ii		IN, enter it here
Joint return? See instructions.		ouse's signature. If a joint return, t	oth must sign	Date	SOFTWARE			,	
Keep a copy for	зþ	ouse's signature. It a joint return, t	our must sign.	Dale	Spouse's occupat	lion			nt your spouse an ection PIN, enter it here
your records.					SOFTWARE 1	ENGINEER	(see ii	nst.)	
	Ph	one no. (612)669-140	2	Email address	JAI3SUBA@	GMAIL.COM			
Daid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:
Paid	SYA	M PRIYA RAM SAGAR GUPTA	SYAM PRIY	A RAM SAG	GAR GUPTA	03/31/2024	P02082	703	Self-employed
Preparer		m's name GLOBAL TAX					Phone		678)965-9522
Use Only			Y CT E BRU	NSWICK N	J 08816		Firm's		
Go to www.irs.ad		n1040 for instructions and the late			BAA	REV 03/07/24 PRO	I	,	Form 1040 (2023)
5					B rin				

SCHEDULE	1
(Form 1040)	

Department of the Treasury

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 20 23

Attachment Sequence No. **01** Your social security number

880-05-1349

Internal Revenue Service	Go to www.irs.gov/Fo
Name(s) shown on Fo	rm 1040, 1040-SR, or 1040-NR

TAYAKUMAR	RAMACHANDRAN	æ	SUBATHRA	SUBBU
0111111011111	10 m m lon m m m m m m m m m m m m m m m m m m m	u.	DODITING	DODDO

1 Taxable refunds, credits, or offsets of state and local income taxes 1 2a Alimony received 1 2a Date of original divorce or separation agreement (see instructions): 2a 3 Business income or (loss). Attach Schedule C 3 4 Other gains or (losse). Attach Schedule F. 5 7 Rental real estate, royalities, partnerships, S corporations, trusts, etc. Attach Schedule E. 6 6 Farm income or (loss). Attach Schedule F. 6 7 Unemployment compensation 8a (8 Other income: 8a (a Net operating loss 8a (7 6 Foreign eamed income exclusion from Form 2555 8d (7 Bee 6 7 8 Income from Form 8853 8f 9 Alaska Permanent Fund dividends 8g 1 Alaska Permanent Fund dividends 8g 1 Alaska Permanent Fund for profit income 8i 1 Activity not engaged in for profit income 8i 1 Activity not engaged in for profit income 8g 1 Activity not engages business tos ad	Par	t I Additional Income			
b Date of original divorce or separation agreement (see instructions): 3 3 Business income or (loss). Attach Schedule C 3 4 4 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 6 Farm income or (loss). Attach Schedule F 7 7 0ther income: 7 8 Other income: 8a (1 Net operating loss 8a (5 Gambling 8b 6 Cancellation of debt 8c 6 Foreign earned income exclusion from Form 2555 8d (7 8e 1 9 Income from Form 8853 8e 1 Income from Form 8853 8d 1 Parizes and awards 8d 1 Activity not engaged in for profit income 8i 1 Activity not engaged in for profit income 8d 1 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 8n 1 Income from 41(4) inclusion (see instructions) 8n 2 <	1	Taxable refunds, credits, or offsets of state and local income taxes		1	
3 Business income or (loss). Attach Schedule C 3 4 Other gains or (losse). Attach Schedule F 4 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 -13,915. 6 Farm income or (loss). Attach Schedule F 5 -13,915. 7 Unemployment compensation 8a () 8 Attach Schedule F 6 7 7 Unemployment compensation 8a () 8 Attach Schedule F 6 7 7 Unemployment compensation 8a () 8 Attach Schedule F 8a () 9 Gambling	2a			2a	
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a Net operating loss 8a (b Gambling 8b c Cancellation of debt 8c d Foreign earned income exclusion from Form 2555 8d (p algoing earned income exclusion from Form 2555 8d (f Income from Form 8853 8e f Income from Form 8853 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 8i j Activity not engaged in for profit income 8i i 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 8i m Olympic and Paralympic medals and USOC prize money (see instructions) 8m n Section 951(a) inclusion (see instructions) 8n o Section 951(a) inclusion (see instructions) 8a g Taxable distributions from an ABLE account (see instructions) 8a g Taxable distributions from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan 8s t Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan 8a Wages earned while incarcerated 8a <	7	Unemployment compensation		7	
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h Jury duty pay h Bh i Prizes and awards i Bi j Activity not engaged in for profit income Bi Bi j Activity not engaged in for profit income Bi Bi j Activity not engaged in for profit income Bi Bi j Activity not engaged in for profit but were not in the business of renting such property Bk Bi i 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 Bk Bi m Olympic and Paralympic medals and USOC prize money (see instructions) Bi Bi n Section 951(a) inclusion (see instructions) Bn Bo o Section 951(a) inclusion (see instructions) Bo Bo g Taxable distributions from an ABLE account (see instructions) Ba Bi r Scholarship and fellowship grants not reported on Form W-2 Br Bs Si g Total other income. List type and amount: Bu Bu Bi Bi w Wages earned while incarcerated St Bi Bi Bi	f		8f		
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k Stock options	i				
 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	j		8j		
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 o Section 951A(a) inclusion (see instructions)		,	3m		
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qTaxable distributions from an ABLE account (see instructions)8rScholarship and fellowship grants not reported on Form W-28rsNontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d8rtPension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan8tuWages earned while incarcerated8uzOther income. List type and amount: Nonemployee compensation from 1099-NEC7,650.9Total other income. Add lines 8a through 8z7,650.10Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 810	ο				
r Scholarship and fellowship grants not reported on Form W-2 8r 8r s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d 8s 9 t Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan 8t 8t u Wages earned while incarcerated 8u 8t 8u z Other income. List type and amount: 8z 7,650. 9 9 Total other income. Add lines 8a through 8z 7,650. 9 7,650. 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 -6,265.					
 s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	q				
1040, line 1a or 1d 10 10 10 10 1040, line 1a or 1d 10	r		8r		
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zOther income. List type and amount: Nonemployee compensation from 1099-NEC7,650.9Total other income. Add lines 8a through 8z					
9 Total other income. Add lines 8a through 8z	u	Wages earned while incarcerated			
9 Total other income. Add lines 8a through 8z	z	Other income. List type and amount:			
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 -6, 265.		Nonemployee compensation from 1099-NEC 7,650.	8z 7,650.		
1040, 1040-SR, or 1040-NR, line 8		Total other income. Add lines 8a through 8z		9	7,650.
	10				<i>c</i>

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

Schedule 1 (Form 1040) 2023

Par	Adjustments to Income					
11	Educator expenses				11	
12	Certain business expenses of reservists, performing artists, and fee	-basi	s gov	/ernmen	ıt 🗌	
	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					
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	•				
С	Date of original divorce or separation agreement (see instructions):					
20	IRA deduction				20	6,500.
21	Student loan interest deduction					
22	Reserved for future use				22	
23	Archer MSA deduction				23	
24	Other adjustments:					
а	Jury duty pay (see instructions)	24a				
b	Deductible expenses related to income reported on line 8I from the					
	rental of personal property engaged in for profit	24b				
С	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				
е	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					
	Form 1040, 1040-SR, or 1040-NR, line 10				26	6,500.
	BAA	REV	03/07/24	PRO	Schedu	le 1 (Form 1040) 2023

Department of the Treasury

Internal Revenue Service

Additional Credits and Payments

OMB No. 1545-0074 20

Attachment Sequence No. 03

23

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

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

	(s) shown on Form 1040, 1040-SR, or 1040-NR			ecurity number
	AKUMAR RAMACHANDRAN & SUBATHRA SUBBU	880-0	05-13	349
Par	t 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		
0	Form 2441		2	792.
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		-	
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			
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			
Т	Amount on Form 8978, line 14. See instructions 6			
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, 1040-5	SR, or	-	
-	1040-NR, line 20		8	792.
		(cc	ontinu	led on page 2)

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

Schedule 3 (Form 1040) 2023

Par	t 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:			
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	
	BAA REV	03/07/24 PRO	Schedu	ile 3 (Form 1040) 2023

SCHEDULE	В
(Form 1040)	

Department of the Treasury

Interest and Ordinary Dividends

OMB No. 1545-0074 2

Attachment

Attach to Form	1040 or 1040-SR.
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Internal Revenue Service Go to www.irs.gov/ScheduleB for instru		Go to www.irs.gov/ScheduleB for instructions and the latest information.		Attachme Sequence	nt 9 No. O	8
Name(s) shown on	return		Your	social securi		
JAYAKUMAR	RAMA	CHANDRAN & SUBATHRA SUBBU	880	0-05-134	9	
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Ame	ount	
Interest (See instructions		buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: JPMORGAN CHASE BANK, N.A.			9	00.
and the Instructions for		THE HUNTINGTON NATIONAL BANK			4	00.
Form 1040,		DISCOVER BANK			1	72.
line 2b.)		Citibank			8	29.
Note: If you received a		Citibank				00.
Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that		HUNGITON	1		4	00.
form.	2	Add the amounts on line 1	2		3,2	01.
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4		3,2	01.
	Note:	If line 4 is over \$1,500, you must complete Part III.		Amo	ount	
Part II	5	List name of payer: <u>Robinhood Securities LLC</u>				38.
Ordinary Dividends						
(See instructions and the Instructions for Form 1040, line 3b.)			5			
Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm,						
list the firm's name as the payer and enter						
the ordinary dividends shown on that form.		Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b If line 6 is over \$1,500, you must complete Part III.	6			38.
Part III		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary d			d a fo	reign
Foreign	accou	unt; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign	trust	-		
Accounts					Yes	No
and Trusts Caution: If required, failure t	/a	At any time during 2023, did you have a financial interest in or signature authority of account (such as a bank account, securities account, or brokerage account) locate country? See instructions	ed in			×
file FinCEN Form 114 may result in substantial penalties.		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank Accounts (FBAR), to report that financial interest or signature authority? See Find	and CEN F	orm 114		~ •
Additionally, you may be required to file Form 8938 Statement of Specified Foreign	,	and its instructions for filing requirements and exceptions to those requirements . If you are required to file FinCEN Form 114, list the name(s) of the foreign country(- financial account(s) is (are) located:	s			

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

Financial Assets.

See instructions.

8

. .

During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a

foreign trust? If "Yes," you may have to file Form 3520. See instructions .

Schedule B (Form 1040) 2023

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SCHEDULE	D
(Form 1040)	

Capital Gains and Losses

OMB No. 1545-0074

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

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

2023 Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service Name(s) shown on return

JAYAKUMAR RAMACHANDRAN & SUBATHRA SUBBU

Your social security number 880-05-1349

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

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

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss f Form(s) 8949, Pa line 2, column	rom art I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked	53,354.	46,343.	11	L8.	7,129.
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term gain from Form 6252 and short-term gain or (I	oss) from Forms 4	684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1			usts from	5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	-	-	-	6	()
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	7,129.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked.					
11	11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					
12 13						
	 I3 Capital gain distributions. See the instructions				13 14	()
15	Net long-term capital gain or (loss). Combine lines 8a on the back .	-			15	

Part	III Summary	
16	Combine lines 7 and 15 and enter the result	16 7,129.
	• If line 16 is a gain , enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.	
	• If line 16 is a loss , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.	
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.	
17	Are lines 15 and 16 both gains?	
	No. Skip lines 18 through 21, and go to line 22.	
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.	
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:	
	The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500)	21 ()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?	
	Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.	
	No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

BAA REV 03/07/24 PRO

Schedule D (Form 1040) 2023

Form	8949	

Department of the Treasury

Internal Revenue Service

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

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



Name(s) shown on return	Social security number or taxpayer identification number
JAYAKUMAR RAMACHANDRAN & SUBATHRA SUBBU	880-05-1349

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

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see Part I instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

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

X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

(B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

C) Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property	(b) Date acquired	(c) Date sold or	Proceeds	(e) Cost or other basis See the Note below	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		If you enter an amount in column (g) enter a code in column (f). See the separate instructions.		Gain or (loss) Subtract column (e)	
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).			
Robinhood Securities LL	C 01/01/23	12/31/23	53,354.	46,343.	W	118.	7,129.			
2 Totals. Add the amounts in columnegative amounts). Enter each to Schedule D, line 1b (if Box A aboabove is checked), or line 3 (if Bo	otal here and inc ve is checked), li	lude on your ne 2 (if Box B	53,354.	46,343.		118.	7,129.			

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

CFORT 1040) CP Prove nature tale is tale, royaline, partnerships. 5 corporations, estates, trusts, REMICs, etc) Description Description <thdescription< th=""> Description <thdescri< th=""><th></th><th></th><th></th><th>Supplementa</th><th></th><th></th><th></th><th></th><th></th><th></th><th>OMB No</th><th>o. 1545-0074</th></thdescri<></thdescription<>				Supplementa							OMB No	o. 1545-0074
Information entropy of the return of the latest information. Sequences is 13 Manual down entropy Your solid security number 8000000000000000000000000000000000000	(Form	1040)	(From re		• •				trusts, REMIC	s, etc.)	20	D 23
Nemety born on team Your section Your section JAYAKINAR SHANCKANDRAN & SUBATHRA SUBBIT 1000000000000000000000000000000000000									formation		Attachn	nent
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3/07/24 PRO

Form 2441

Department of the Treasury

Internal Revenue Service

Child and Dependent Care Expenses

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment

Sequence No. 21

Name(s) shown on return JAYAKUMAR RAMACHANDRAN & SUBATHRA SUBBU Your social security number 880-05-1349

A You can't claim a credit for child and dependent care expenses if your filing status is married filing sepa	rately unless you meet the
requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirement	ents, check this box

B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box .

Part I Persons or Organizations Who Provided the Care – You must complete this part. If you have more than three care providers, see the instructions and check this box

1 (a) Care provider's name	(number, street	(b) Address , apt. no., city, state, and ZIP		(c) Identifying number (SSN or EIN)	household em For example, this nannies but not	are provider your ployee in 2023? s generally includes daycare centers. tructions)	(e) Amount paid (see instructions)
	8694 OAK (CREEK DR			Yes	X No	
POLARIS PARKWAY KINDER	CARE LEWIS CENT	FER OH 43035		47-4478313		M NO	1,980.
	8694 OAK (CREEK DR			Yes	X No	
POLARIS PARKWAY KINDER	CARE LEWIS CENT	FER OH 43035		47-4478313			1,980.
					Yes	🗌 No	
Γ	Did you receiv	ve No	b ——	Complete	e only Part II k	below.	

dependent care benefits? Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

(a) Qualifying person's name(b) Qualifying person's social security numberqualifying person was over age 12 and was disabled. (see instructions)you incurred and pair in 2023 for the person listed in column (a)NANDITHAJAYAKUMAR473-81-15991,98SAKTHI SARAVAVANJAYAKUMAR104-89-06061,983Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 3133,964Enter your earned income. See instructions4117,445If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4510,22	(b) Qualifying person's social security number(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)473-81-15991,980.104-89-06061,980.3,000 if you had one qualifying person III, enter the amount from line 313,960.
(a) Qualifying person's name (b) Qualifying person's social security number qualifying person was over age 12 and was disabled. (see instructions) 'you incurred and pair in 2023 for the person is social security number NANDITHA JAYAKUMAR 473-81-1599 1,98 SAKTHI SARAVAVAN JAYAKUMAR 104-89-0606 1,98 3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 9,96 4 Enter your earned income. See instructions Sections 4 117,44 5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 125,275. 6 6 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: If line 7 is: 8 But not Decimal over But not Decimal over But not Decimal over 0ver But not Decimal over But not Decimal amount is Over But not Decimal amount is	(b) Qualifying person's social security number qualifying person was over age 12 and was disabled. (see instructions) you incurred and paid in 2023 for the person listed in column (a) 473-81-1599 1,980. 104-89-0606 1,980. 3,000 if you had one qualifying person line 31 3,960.
SAKTHI SARAVAVAN JAYAKUMAR 104-89-0606 1,98 3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 3,96 4 Enter your earned income. See instructions	104-89-0606 1,980. 33,000 if you had one qualifying person III, enter the amount from line 31 3,960.
3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 3,96 4 Enter your earned income. See instructions	3,000 if you had one qualifying person III, enter the amount from line 31 . 3 3,960.
or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 3,96 4 Enter your earned income. See instructions 4 117,44 5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 5 10,22 6 Enter the smallest of line 3, 4, or 5 6 3,96 7 Enter the smallest of line 3, 4, or 5 6 3,96 7 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 6 3,96 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 11 125,275. 6 9 But not Decimal over over over over over over over amount is 0ver Over over amount is 0ver over amount is	III, enter the amount from line 31 . 3 , 960.
or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 3 3,96 4 Enter your earned income. See instructions 4 117,44 5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 5 10,22 6 Enter the smallest of line 3, 4, or 5 6 3,96 7 Enter the smallest of line 3, 4, or 5 6 3,96 7 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 6 3,96 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 11 125,275. 6 9 But not Decimal over over over over over over over amount is 0ver Over over amount is 0ver over amount is	III, enter the amount from line 31 . 3 , 960.
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4	4 117 444
or was disabled, see the instructions); all others, enter the amount from line 4 5 10,22 6 Enter the smallest of line 3, 4, or 5 6 3,96 7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 7 125,275. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: Over But not Decimal over Over But not Decimal amount is	· · · · · · · · · · · · · · · · · · ·
6 Enter the smallest of line 3, 4, or 5 6 3,96 7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 7 125,275. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 6 3,96 If line 7 is: If line 7 is: If line 7 is: If line 7 is: 0ver Over But not over Decimal amount is 0ver But not over Decimal amount is	
 Finter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: But not Decimal Over over amount is Over over amount is Over over amount is	
OverBut not overDecimal amount isBut not overDecimal amount isBut not overDecimal amount isOverOverOverDecimal amount isOverOverBut not overDecimal amount is	
Over over amount is Over over amount is Over over amount is	If line 7 is:
\$0-15,000 .35 \$25,000-27,000 .29 \$37,000-39,000 .23	
	\$37,000-39,000 .23
15,000-17,000 .34 27,000-29,000 .28 39,000-41,000 .22 8 X .2	39,000-41,000 .22 8 X . 20
17,000-19,000 .33 29,000-31,000 .27 41,000-43,000 .21	41,000-43,000 .21
19,000–21,000 .32 31,000–33,000 .26 43,000–No limit .20	43,000—No limit .20
21,000-23,000 .31 33,000-35,000 .25	
23,000-25,000 .30 35,000-37,000 .24	
bIf you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c9b	
c Add lines 9a and 9b and enter the result	
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions 10 12,077.	9c 792.
11 One distance will be and demonstrate and a second s	
11 Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and	the instructions 10 12,077.

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

SCHEDULE 8812 (Form 1040)

Department of the Treasury

Credits for Qualifying Children and Other Dependents

OMB No. 1545-0074

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

20**23**

nternal	Revenue Service		Se	
Name(s)) shown on return	Your	social s	ecurity number
JAYAI	KUMAR RAMACHANDRAN & SUBATHRA SUBBU	880-	-05-1	.349
Par	t I Child Tax Credit and Credit for Other Dependents			
1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	125,275.
2a	Enter income from Puerto Rico that you excluded			
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.		
c	Enter the amount from line 15 of your Form 4563			
d	Add lines 2a through 2c		2d	0.
3	Add lines 1 and 2d	[3	125,275.
4	Number of qualifying children under age 17 with the required social security number 4	2		
5	Multiply line 4 by \$2,000		5	4,000.
6	Number of other dependents, including any qualifying children who are not under age			
	17 or who do not have the required social security number	0		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. res	sident		
	alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500		7	
8	Add lines 5 and 7	[8	4,000.
9	Enter the amount shown below for your filing status.			
	• Married filing jointly—\$400,000			
	• All other filing statuses—\$200,000 \$		9	400,000.
10	Subtract line 9 from line 3.			
	• If zero or less, enter -0			
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For			
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.		10	0.
11	Multiply line 10 by 5% (0.05)		11	0.
12	Is the amount on line 8 more than the amount on line 11?	[12	4,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax of	credit.		
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from Credit Limit Worksheet A	1	13	11,285.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents .	[14	4,000.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			
	If the amount on line 12 is more than the amount on line 14, you may be able to take the additional addition	onal ch	ild tax	k credit

on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

For Paperwork Reduction Act Notice, see your tax return instructions. BAA REV 03/07/24 PRO Schedule 8812 (Form 1040) 2023

Schedu	ıle 8812 (Form 1040) 2023		Page 2
Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: If you file Form 2555, you cannot claim the additional child tax credit.		
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lin	e 27	🔲
16a	Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A		
	and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: x \$1,600.		
	Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result $\ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots$	20	
	Next. On line 16b, is the amount \$4,800 or more?		
	No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the		
	smaller of line 17 or line 20 on line 27.		
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27.		
	Otherwise, go to line 21.		
Part		IS OT H	uerto Rico
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2,		
	boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If		
	your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or		
	if you are a bona fide resident of Puerto Rico, see instructions	-	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form		
22	1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . 22	-	
23	Add lines 21 and 22	-	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27,)		
	and Schedule 3 (Form 1040), line 11.		
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
23 26	Enter the larger of line 20 or line 25	23	
_ U	Next, enter the smaller of line 17 or line 26 on line 27.	20	
Part	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
	•		812 (Form 1040) 2023

Form **8889** Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

OMB No. 1545-0074

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

	2023			
	Attachment Sequence No. 52			
m	mber of HSA beneficiary.			

			er of HSA beneficiary. HSAs, see instructions.
JAYA	880-05-1		
Befor	e you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Co	ntracts, if red	quired.
Part	HSA Contributions and Deduction. See the instructions before completing this and both you and your spouse each have separate HSAs, complete a separate		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) durin See instructions		Self-only 🗵 Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made unextended due date of your tax return that were for 2023. Do not include employer contributions through a cafeteria plan, or rollovers. See instructions	ibutions,	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2 were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7 family coverage). All others , see the instructions for the amount to enter	7,750 for	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from For lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 20 include any amount contributed to your spouse's Archer MSAs	023, also	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and ha coverage under an HDHP at any time during 2023, see the instructions for the amount to enter		7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family of under an HDHP at any time during 2023, enter your additional contribution amount. See instru		
8	Add lines 6 and 7	8	7,750.
9	Employer contributions made to your HSAs for 2023	7,531.	
10	Qualified HSA funding distributions .		
11	Add lines 9 and 10		
12	Subtract line 11 from line 8. If zero or less, enter -0		
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions		3 0.
Part			A HSAs complete
	a separate Part II for each spouse.		
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14	a 6,026.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any	/ excess	
	contributions (and the earnings on those excess contributions) included on line 14a th	nat were	
	withdrawn by the due date of your return. See instructions		b
С	Subtract line 14b from line 14a		
15	Qualified medical expenses paid using HSA distributions (see instructions)		6,026.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, including amount in the total on Schedule 1 (Form 1040), Part I, line 8f		6 0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line are subject to the additional 20% tax. Also, include this amount in the total on Schedule 1040), Part II, line 17c	2 (Form	b
Part		e instructions	
18	Last-month rule	18	3
19	Qualified HSA funding distribution		9
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, lin)
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 1040), Part II, line 17d		1

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

	0067	Paid Preparer's Due Diligence Checkli	et	ОМВ	No. 1545	-0074
Form	8867	Farned Income Credit (FIC), American Opportunity Tax Credit (AOT	TC).		or tax ye	
(Rev. N	ovember 2023)	Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACT Credit for Other Dependents (ODC)), and Head of Household (HOH) Filin	C) and	2	20 _ 23	
	partment of the Treasury ernal Revenue Service Go to www.irs.gov/Form8867 for instructions and the latest information.				nment ence No.	70
Taxpay	er name(s) shown on	return	Taxpayer identificatio	n number		
JAY	AKUMAR RAMA	CHANDRAN & SUBATHRA SUBBU	880-05-134	9		
Prepare	er's name		Preparer tax identifica	ation num	ber	
		I SAGAR GUPTA	P02082703			
Par		gence Requirements				
		propriate box for the credit(s) and/or HOH filing status claimed on the retuned (check all that apply).		e the rel AOTC		arts I–V HOH
	. ,			Yes	No	N/A
1		lete the return based on information for the applicable tax year provided obtained by you?		X		IN/A
	•					
2	worksheets for 1040) instruction	claimed on the return, did you complete the applicable EIC and/or C und in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched ions, and/or the AOTC worksheet found in the Form 8863 instructions hat provides the same information, and all related forms and schedules	lule 8812 (Form s, or your own	X		
3		the knowledge requirement? To meet the knowledge requirement, you r	nust do both of			
	determine th	taxpayer, ask questions, and contemporaneously document the taxpayer at the taxpayer is eligible to claim the credit(s) and/or HOH filing status. mation to determine that the taxpayer is eligible to claim the credit(s) an	·			
		b figure the amount(s) of any credit(s)	-	×		
4	information rea	nation provided by the taxpayer or a third party for use in preparing asonably known to you, appear to be incorrect, incomplete, or inconsis ons 4a and 4b. If " No ," go to question 5.)	stent? (If "Yes,"		X	
а	Did you make	reasonable inquiries to determine the correct, complete, and consistent in	formation? .			
b	Did you conte you asked, wh	mporaneously document your inquiries? (Documentation should include nom you asked, when you asked, the information that was provided, and d on your preparation of the return.)	e the questions the impact the			
5	keep a copy of applicable wor 8867 and any taxpayer that the amount(s)	/ the record retention requirement? To meet the record retention required f your documentation referenced in question 4b, a copy of this Form 8867 (ksheet(s), a record of how, when, and from whom the information used t applicable worksheet(s) was obtained, and a copy of any document(s) p you relied on to determine eligibility for the credit(s) and/or HOH filing sta of the credit(s)	7, a copy of any o prepare Form provided by the atus or to figure	X		
	List those doc	uments provided by the taxpayer, if any, that you relied on:				
6	credit(s) and/o	e taxpayer whether he/she could provide documentation to substantiate or HOH filing status and the amount(s) of any credit(s) claimed on the red for audit?		X		
7	Did you ask th	e taxpayer if any of these credits were disallowed or reduced in a previous	syear?	X		
		e disallowed or reduced, go to question 7a; if not, go to question 8.)				
а	•	ete the required recertification Form 8862?				
8		is reporting self-employment income, did you ask questions to prepare a ule C (Form 1040)?				X

For Paperwork Reduction Act Notice, see separate instructions.

REV 03/07/24 PRO

Form 8867 (Rev. 11-2023)

Form 88	367 (Rev. 11-2023)			Page 2
Part	II 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	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?			
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)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	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 X	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?	X		
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?	X		
Part		, go to	Part \	/.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qu tuition and related expenses for the claimed AOTC?	alified	Yes	No
Part	V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing statu	s, go to	o Part	VI.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the ta and provided more than half of the cost of keeping up a home for the year for a qualifying person?	k year	Yes	No
Part	 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: A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's response. 		•	
	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);	s) and/c	or HOH	filing
	B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed;	list for a	iny 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.	67 instri	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			

- 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
- 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and	Yes	No
	complete?	×	

REV 03/07/24 PRO

Form 8867 (Rev. 11-2023)

2023

Mortgage Interest Statement

Not a required statement - Use for import purposes
Data will not transfer year to year if imported in prior year
Keep for your records

Name(s) Shown on Return JAYAKUMAR RAMACHAND	RAN & SUBATHRA SUBB	U	Your Social Security No. 880-05-1349	
Ownership			I	
Owned by (check one):	Spouse Join	t		
Statement Information				
RECIPIENT'S/LENDER'S N The Huntington Nati		1 Mortgage inte	erest received from payer(s) 10 , 899 .	
Street address 5555 Cleveland City	State ZIP code	2 Outstanding r	nortgage principal 442,288.00	
COLUMBUS Telephone number (800)323-4	<u>OH</u> 43231	3 Mortgage orig	jination date 06/28/2023	
RECIPIENT'S federal identification number	PAYER'S social security number	4 Refund of ove	erpaid interest	
31-0966785	880-05-1349	5 Mortgage insu	urance premiums	
PAYER'S/BORROWER'S na JAYAKUMAR RAMACHAND Street address		6 Points paid or	n purchase of principal residence	
64 BLUESTONE LN City DELAWARE	State ZIP code OH 43015	(if different the Street address	e property securing this mortgage an your mailing address shown)	
7 The address above is the the property securing the mo (If not, enter the property a	ortgage	64 BLUESTONE City DELAWARE	State ZIP code OH 43015	
9 If the property securing the	ne mortgage has no address,	provide a description	of the property below	
Account number		10 Property tax		
0071886949		11 Mortgage Acc	uisition Date	
Mortgage Use				
Note: For an office in hom Mortgage was used to a X Main home d Rental activity g Royalty activity	e deduction, manually enter finance (check one): b Second h e Farm act h Other	nome	c Business activity f Farm rental activity	
2 If mortgage used to finance a business, farm, rental activity, royalty activity, or farm rental, double-click to link to the activity				
Rental of Owner-Occup	ied or Vacation Home			
2 owner-occupied or a v 2 If yes, complete lines 2 a Mortgage interest qua		ne treatment		
Mortgage Insurance Pre	miums Information			
1 Did the home loan close	se after December 31, 2006?	· · · · · · · · · · · · · ·	Yes No	

Form **1099-Q**

Payments From Qualified Education Programs (Under Sections 529 and 530)

2023

Keep for your records

	I	,			
Recipient's name JAYAKUMAR RAMACHANDRAN			Social Security		
Designated Beneficiary and Recipient					
	(1)	(2)	(3)	(4) Someone	(5) Not
A Who was the designated	Taxpayer	Spouse	Dependent	else	applicable
beneficiary of the distribution reported on this form 1099-Q?	x				
B Who was the recipient of the distribution reported on this form?	X				
C If the designated beneficiary is a dep to the applicable Dependent Studen				•	
D If the designated beneficiary is some	one else, <i>do</i>	uble-click to link	k this	·	
1099-Q to the applicable Qualified E	ducation Ex	penses worksn	eet	►	
PAYER'S/TRUSTEE'S name		1 Gross Distril	bution		
MOST-Missouri's 529 Education	n Plan				
Street address PO Box 219212		\$	5,859.		
	code	2 Earnings			
KANSAS CITY MO	64121				
Telephone no. Ext: (888)414-6678		\$	-676.		
PAYER'S federal RECIPIENT'S		3 Basis		4 Trustee-to-tru	ustee
identification number social security numbe	r	4	6 535	transfer	
43-1858388 880-05-1349		\$	6,535.		
RECIPIENT'S name JAYAKUMAR RAMACHANDRAN		5 Check one:Qualified to		6 Check if the r is not the des	
Street address (including apt. no.)	program –		beneficiary.	-	
7337 GREENWOOD DR		Private .			
5	ZIP code 43074-7616	State • Coverdell			
Account number					
542156992-01					
Distribution Code					

Distribution code, if payer reported code in the box below boxes 5 and 6 . . .

Qualified Tuition Program

If State Qualified Tuition Program, enter state. ► OH

Distributions Due to Death or Disability

1 Check box if this distribution was due to the disability of the designated beneficiary.

2 Check box if this distribution was due to the death of the designated beneficiary

Rollovers, Transfers and Amounts Recontributed

1	b	 Was the distribution rolled over and the following conditions met? * Rolled over within 60 days of the distribution * 12 months since a previous rollover (to the same beneficiary for a QTP). See Help Yes, entire distribution was rolled over meeting above conditions
2		No, no portion of the distribution was rolled over or conditions above not met
-		Note: See Tax help for limitations on the amount that can be rolled over from a QTP to an ABLE account
3	а	If a rollover or transfer, check box if the owner of the account receiving the rollover is The original designated beneficiary
		A family member of the original designated beneficiary
		Not applicable
4		Refunds of education expenses recontributed to QTP account within 60 days of the refund. (See Help for transition rule for tax year 2015)
~		

Coverdell Education Savings Account (ESA) Return of Contribution

1	Was this distribution a return of a contribution to a Coverdell ESA? Yes No N/A If yes, check one:
3	The contribution was made in 2023 and returned in 2023 Image: Contribution was made in 2023 and returned in 2024 (2024 1099-Q) The contribution was made in 2022 and returned in 2023 Image: Contribution was made in 2022 and returned in 2023 Amount of return of contribution Image: Contribution was made in 2022 and returned in 2023

Coverdell Education Savings Account (ESA) Activity Information

	(a)	(b)	(c)	(d)
	As of	During	As of	During
	12/31/2022	2023	12/31/2023	2024
1 Basis				

Coverdell Education Savings Account (ESA) Computation of Taxable Distribution

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the amount contributed to this ESA for 2023		
2	Enter your basis of this ESA as of December 31, 2022		
3	Add lines 1 and 2		
4	Enter the total distributions from this ESA during 2023		
5	Enter the amount of adjusted qualified education expenses attributable		
	to this ESA		
6	Subtract line 5 from line 4		
7	Enter the value of this ESA as of December 31, 2023		
8	Add lines 4 and 7		
9	Basis fraction. Divide line 3 by line 8.		
10	Multiply line 4 by line 9		
11	Subtract line 10 from line 4.		
12	Tax-free fraction. Divide line 5 by line 4 (but not more than 1.0).		
13	Multiply line 11 by line 12. This is the amount of tax-free earnings.		
14	Subtract line 13 from line 11. This is the taxable amount to the recipient		
15	Basis as of December 31, 2023. Subtract line 10 from line 3		

Qualified Tuition Program (QTP) Computation of Taxable Distribution

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1 Enter the total distributions from this QTP during 2023	5,859.	5,859.
2 Enter the amount of adjusted qualified education expenses attributable to this QTP:		
a Qualified Loan Payments and Apprenticeship Expenses applied		
b Qualified Elementary and Secondary Education Expenses applied	0.	0.
c Adjusted Qualified Higher Education Expenses applied	0.	0.
d Total qualified education expenses attributable to this QTP	0.	0.
3 Excess distributions. Subtract line 2d from line 1	5,859.	5,859.
4 Total distributed earnings from Form 1099-Q box 2	-676.	-676.
5 Fraction. Divide line 2d by line 1	0.0000	0.0000
6 Multiply line 4 by line 5	0.	0.
7 Subtract line 6 from line 4. This is the taxable amount to the recipient	-676.	-676.

Distributions Not Subject to Additional 10% Tax

1 2	Distributions included in income	-676.
	a Paid to beneficiary on or after the death of the designated beneficiary	
I	b Made because the designated beneficiary is disabled	
(Included in income because beneficiary received tax-free scholarship	
(d Made on account of attendance at U.S. military academy	
(Included only because qualified expenses were taken into account in determining	
	American Opportunity or lifetime learning credit.	
	f Total. Add lines 2a through 2e	

Form **1099-Q**

Payments From Qualified Education Programs (Under Sections 529 and 530)

2023

Keep for your records

	•	,			
Recipient's name JAYAKUMAR RAMACHANDRAN			Social Security 880-05-13		
Designated Beneficiary and Re	ecipient				
	(1)	(2)	(3)	(4) Someone	(5) Not
A Who was the designated	Taxpayer	Spouse	Dependent	else	applicable
beneficiary of the distributreported on this form 1099B Who was the recipient of the second sec	-Q? X				
distribution reported on this					
C If the designated beneficiary to the applicable Dependen					
D If the designated beneficiary 1099-Q to the applicable Qu				•	
PAYER'S/TRUSTEE'S name		1 Gross Distri	bution		
NEVADA COLLAGE SAVINGS Street address	TRUST FUND	\$	12,713.		
PO BOX 55111		•			
City S BOSTON M	State ZIP code A 02205	2 Earnings			
Telephone no. Ext: (866)734-4530		\$	-4,787.		
PAYER'S federal RECIPIEN		3 Basis		4 Trustee-to-tru	
identification number social secu 61-6487563 880-05-		\$	17,500.	transfer	••••
RECIPIENT'S name JAYAKUMAR RAMACHANDRAN		5 Check one:Qualified t		6 Check if the r is not the des	•
Street address (including apt. no.)		program -		beneficiary .	-
7337 GREENWOOD DR		Private .	· · ·		
City SUNBURY	StateZIP codeOH43074	State • Coverdell			
Account number					
245780855-01					
Distribution Code					

Distribution code, if payer reported code in the box below boxes 5 and 6 . . . ►

Qualified Tuition Program

If State Qualified Tuition Program, enter state. ► OH

Distributions Due to Death or Disability

1 Check box if this distribution was due to the disability of the designated beneficiary.

2 Check box if this distribution was due to the death of the designated beneficiary

Rollovers, Transfers and Amounts Recontributed

1	b	 Was the distribution rolled over and the following conditions met? * Rolled over within 60 days of the distribution * 12 months since a previous rollover (to the same beneficiary for a QTP). See Help Yes, entire distribution was rolled over meeting above conditions
2		No, no portion of the distribution was rolled over or conditions above not met
-		Note: See Tax help for limitations on the amount that can be rolled over from a QTP to an ABLE account
3	а	If a rollover or transfer, check box if the owner of the account receiving the rollover is The original designated beneficiary
		A family member of the original designated beneficiary
		Not applicable
4		Refunds of education expenses recontributed to QTP account within 60 days of the refund. (See Help for transition rule for tax year 2015)
~		

Coverdell Education Savings Account (ESA) Return of Contribution

1	Was this distribution a return of a contribution to a Coverdell ESA? Yes No N/A If yes, check one:
3	The contribution was made in 2023 and returned in 2023
	The contribution was made in 2022 and returned in 2023

Coverdell Education Savings Account (ESA) Activity Information

	(a)	(b)	(c)	(d)
	As of	During	As of	During
	12/31/2022	2023	12/31/2023	2024
1 Basis				

Coverdell Education Savings Account (ESA) Computation of Taxable Distribution

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the amount contributed to this ESA for 2023		
2	Enter your basis of this ESA as of December 31, 2022		
3	Add lines 1 and 2		
4	Enter the total distributions from this ESA during 2023		
5	Enter the amount of adjusted qualified education expenses attributable		
	to this ESA		
6	Subtract line 5 from line 4		
7	Enter the value of this ESA as of December 31, 2023		
8	Add lines 4 and 7		
9	Basis fraction. Divide line 3 by line 8		
10	Multiply line 4 by line 9		
11	Subtract line 10 from line 4		
12	Tax-free fraction. Divide line 5 by line 4 (but not more than 1.0).		
13	Multiply line 11 by line 12. This is the amount of tax-free earnings.		
14	Subtract line 13 from line 11. This is the taxable amount to the recipient .		
15	Basis as of December 31, 2023. Subtract line 10 from line 3		

Qualified Tuition Program (QTP) Computation of Taxable Distribution

		For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Enter the total distributions from this QTP during 2023	12,713.	12,713.
2 a	Enter the amount of adjusted qualified education expenses attributable to this QTP: Qualified Loan Payments and Apprenticeship Expenses applied		
	Qualified Elementary and Secondary Education Expenses applied	0.	0.
	Adjusted Qualified Higher Education Expenses applied	0.	0.
d	Total qualified education expenses attributable to this QTP	0.	0.
3	Excess distributions. Subtract line 2d from line 1	12,713.	12,713.
4	Total distributed earnings from Form 1099-Q box 2	-4,787.	-4,787.
5	Fraction. Divide line 2d by line 1	0.0000	0.0000
6	Multiply line 4 by line 5	0.	0.
7	Subtract line 6 from line 4. This is the taxable amount to the recipient	-4,787.	-4,787.

Distributions Not Subject to Additional 10% Tax

	tributions included in income	-4,707.
2 Dist	tributions not subject to additional 10% Tax:	
a Pai	d to beneficiary on or after the death of the designated beneficiary	
b Mao	de because the designated beneficiary is disabled	
c Incl	luded in income because beneficiary received tax-free scholarship	
d Mao	de on account of attendance at U.S. military academy	
e Incl	luded only because qualified expenses were taken into account in determining	
Am	erican Opportunity or lifetime learning credit.	
f Tota	al. Add lines 2a through 2e	