

IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name SAKTHIJOTHI MUTHU	Social security number 717-72-4819
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	49,762.
2	Total tax	2	4,091.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,248.
4	Amount you want refunded to you	4	157.
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

2	4	8	1	9
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 as my signature on the income tax return (original or amended) I am now authorizing.

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

Your signature ▶ Sakthijothi Muthu Date ▶ 03/16/2024

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN

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

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

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

2	2	2	4	9	6	0	8	2	7	1
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 Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

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

Your first name and middle initial: **SAKTHIJOTHI** Last name: **MUTHU** Your identifying number (see instructions): **717-72-4819**

Home address (number and street). If you have a P.O. box, see instructions. **990 IRWIN STREET** Apt. no. **6**

City, town, or post office. If you have a foreign address, also complete spaces below. **MORGANTOWN** State: **WV** ZIP code: **26505**

Foreign country name: _____ Foreign province/state/county: _____ Foreign postal code: _____

Filing Status
 Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust
 If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____
 Check only one box.

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

Income Effectively Connected With U.S. Trade or Business Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	49,762.
	b Household employee wages not reported on Form(s) W-2		1b	
	c Tip income not reported on line 1a (see instructions)		1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
	e Taxable dependent care benefits from Form 2441, line 26		1e	
	f Employer-provided adoption benefits from Form 8839, line 29		1f	
	g Wages from Form 8919, line 6		1g	
	h Other earned income (see instructions)		1h	
	i Reserved for future use	1i		
	j Reserved for future use		1j	
	k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k		
	z Add lines 1a through 1h		1z	49,762.
	2a Tax-exempt interest	2a	b Taxable interest	2b
	3a Qualified dividends	3a	b Ordinary dividends	3b
	4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b	
6 Reserved for future use			6	
7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>			7	
8 Additional income from Schedule 1 (Form 1040), line 10			8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income			9 49,762.	
10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income			10	
11 Subtract line 10 from line 9. This is your adjusted gross income			11 49,762.	
12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions). Std Dedn US/India Treaty			12 13,850.	
13a Qualified business income deduction from Form 8995 or Form 8995-A	13a			
b Exemptions for estates and trusts only (see instructions)	13b			
c Add lines 13a and 13b		13c		
14 Add lines 12 and 13c		14	13,850.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	35,912.	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	4,091.
	17	Amount from Schedule 2 (Form 1040), line 3	17	0.
	18	Add lines 16 and 17	18	4,091.
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19	
	20	Amount from Schedule 3 (Form 1040), line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	4,091.
23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15		23a	
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	
	c	Transportation tax (see instructions)	23c	
	d	Add lines 23a through 23c	23d	
24	Add lines 22 and 23d. This is your total tax	24	4,091.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	4,248.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	4,248.
	e	Form(s) 8805	25e	
	f	Form(s) 8288-A	25f	
	g	Form(s) 1042-S	25g	
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Reserved for future use	27	
28	Additional child tax credit from Schedule 8812 (Form 1040)	28		
29	Credit for amount paid with Form 1040-C	29		
30	Reserved for future use	30		
31	Amount from Schedule 3 (Form 1040), line 15	31		
32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	4,248.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	157.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	157.
	b	Routing number 0 2 6 0 0 9 5 9 3 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 3 8 1 0 6 1 6 6 1 4 3 7		
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____		
36	Amount of line 34 you want applied to your 2024 estimated tax	36		

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

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes . Complete below. <input checked="" type="checkbox"/> No		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) _____

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature _____	Date _____	Your occupation POSTDOCTORAL FELLOW	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
	Phone no. _____	Email address _____		

Paid Preparer Use Only	Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA	Date 03/16/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
	Firm's name GLOBAL TAXES LLC			Phone no. (678) 965-9522	
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Firm's EIN _____	

**SCHEDULE NEC
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **7B**

Name shown on Form 1040-NR

SAKTHIJOTHI MUTHU

Your identifying number

717-72-4819

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or TV copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings _____						
b Losses _____	10c					
11 Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11					
12 Other (specify): _____						
	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 Multiply line 13 by rate of tax at top of each column	14					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	15					

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
	17	Add columns (f) and (g) of line 16						()
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-						

SCHEDULE OI (Form 1040-NR)

Department of the Treasury Internal Revenue Service

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information. Answer all questions.

OMB No. 1545-0074

2023 Attachment Sequence No. 7C

Name shown on Form 1040-NR

SAKTHIJOTHI MUTHU

Your identifying number

717-72-4819

- A Of what country or countries were you a citizen or national during the tax year? INDIA
B In what country did you claim residence for tax purposes during the tax year? United States
C Have you ever applied to be a green card holder (lawful permanent resident) of the United States?
D Were you ever: 1. A U.S. citizen? 2. A green card holder (lawful permanent resident) of the United States?
E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. J1
F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?
G List all dates you entered and left the United States during 2023. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.

Table with 2 columns: Date entered United States mm/dd/yy, Date departed United States mm/dd/yy

Table with 2 columns: Date entered United States mm/dd/yy, Date departed United States mm/dd/yy

- H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2021, 2022, and 2023 365
I Did you file a U.S. income tax return for any prior year? If "Yes," give the latest year and form number you filed: 1040NR
J Are you filing a return for a trust? If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?
K Did you receive total compensation of \$250,000 or more during the tax year? If "Yes," did you use an alternative method to determine the source of this compensation?
L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties. 1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

Table with 4 columns: (a) Country, (b) Tax treaty article, (c) Number of months claimed in prior tax years, (d) Amount of exempt income in current tax year

- (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1
M Check the applicable box if: 1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions.

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
717-72-4819

SAKTHIJOTHI MUTHU

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3 3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6 3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7 0.
8	Add lines 6 and 7	8 3,850.
9	Employer contributions made to your HSAs for 2023	9 1,662.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 1,662.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 2,188.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21