# Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

## IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submis	ssion Identification Number (SID)			
Taxpayer	's name	Social securit	y number	
SREE	NIVASULU KORSEPATI	623-59-	-2250	
Spouse's	name	Spouse's soc	ial security numl	oer
SARA	SWATHI INUKOLLU	041-57	-1059	
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	year you a	re authorizin	g.)
Enter w	hole dollars only on lines 1 through 5.			
Note: F	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.			
1	Adjusted gross income		<b>1</b> 10	9,358.
2	Total tax		2	6,241.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	9,969.
	Amount you want refunded to you		4	3,728.
5	Amount you owe		5	
Part I	Taxpayer Declaration and Signature Authorization (Be sure you get and k	eep a cop	y of your re	turn)
return (control to send for any control to send for any control to payment authorize payment business taxes to personal	wledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmirmy return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected and in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indict of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution ation is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate t, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requised as days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processor of the payment (PIN) below is my signature for the income tax return (original or amended) I and its Funds Withdrawal Consent.	ter, or electro- ction of the tr S. Treasury are acted in the ta n to debit the the authoriza- ests must be processing of ayment. I furt	nic return original ansmission, (b) and its designated as preparation sentry to this action. To revoke the electronic the acknowled	nator (ERO) the reason ded Financial software for count. This e (cancel) a ater than 2 payment of ge that the
	yer's PIN: check one box only			٦
	•	9 DINI 9	2 2 5 0	
×	I authorize GLOBAL TAXES LLC to enter or generate r  ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Ent	er five digits, bu i't enter all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am notifyou are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methodelow.			
Your si	gnature ▶ Date ▶			
Spaulo	o'a DINi abaak ana bay antu			
	e's PIN: check one box only	DIN 7	1 0 5 0	7
X	I authorize GLOBAL TAXES LLC to enter or generate r	_	1   0   5   9 er five digits, bu	
	signature on the income tax return (original or amended) I am now authorizing.		i't enter all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am not if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methodelow.			
Spouse	e's signature ▶ Date ▶			
	Practitioner PIN Method Returns Only—continue below			
Part I	Certification and Authentication — Practitioner PIN Method Only			
ERO's	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2		6 0 8 2 er all zeros	7 1
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income taled to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subminents of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of In	tting this retu	rn in accordan	ce with the
FRO'°	signature ▶ Date ▶			
<u> </u>	ERO Must Retain This Form — See Instructions			
	LIV WUSE NEGULI THIS FULL — SEE HISHUCHUIS			

Don't Submit This Form to the IRS Unless Requested To Do So

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

2023

IRS Use Only-Do not write or staple in this space.

For the year Jan	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ing		, 20		See sep	parate instructions.
Your first name	and m	iddle initial	Last nar	me				٠,	Your so	cial security number
SREENIVA	ASULI	IJ	KORS	EPATI					623	59 2250
		s first name and middle initial	Last nar					-		s social security number
SARASWAT	· ГНТ		INUK	OLTI					041	57   1059
		er and street). If you have a P.O. box, see					Apt. no.			ntial Election Campaign
673 BALI	) F.A(	GLE DR						1		nere if you, or your
		ce. If you have a foreign address, also co	mplete s	paces below.	Sta	te	ZIP code		•	if filing jointly, want \$3
DELAWARI					OH	ı	43015		•	this fund. Checking a bw will not change
Foreign country			F	Foreign province/state/o			Foreign postal			or refund.
				· .		·	•		,	You Spouse
Filing Status	<u> </u>	Single				Head of ho	ousehold (HO	—— H)		
Check only	_	Married filing jointly (even if only or	ne had ii	ncome)						
one box.		Married filing separately (MFS)				☐ Qualifying	surviving spo	use (C	QSS)	
	lf y	ou checked the MFS box, enter the	name o	of your spouse. If you	ı che	ecked the HOH	l or QSS box,	enter	the chi	ld's name if the
	qu	alifying person is a child but not you	ır depen	dent:						
Digital	Δt ar	ny time during 2023, did you: (a) rece	aive (as	a reward award or	navn	ment for prope	rty or services	s): or (h	المء (د	
Assets		nange, or otherwise dispose of a digi								☐ Yes
Standard		neone can claim: You as a de					, (		,	
Deduction	_	Spouse itemizes on a separate return		•		•				
		· · · · · · · · · · · · · · · · · · ·	-						4050	The figure
		: Were born before January 2, 19	959 _	」Are blind <b>Spo</b> I	use		n before Janu			☐ Is blind
Dependents				(2) Social security		(3) Relationsh	ib I.,	tne box tax cre		fies for (see instructions): Credit for other dependents
If more		irst name Last name	number	_	to you			uit		
than four dependents,		MA NAYANA KORSEPATI		931-82-916		Daughter		<u> </u>		X
see instructions	s VENKA	TA AVANEESH REDDY KORSEPATI		927-95-943	1	Son		<u> </u>		lacksquare
and check	1 —							<u> </u>		
here L	4 -	Total and out from Farmer(a) W.O. b.	1 /	_ :t;)					4-	120 450
Income	1a	Total amount from Form(s) W-2, bo	•	,					1a	120,459.
Attach Form(s)	b	Household employee wages not re		, ,					1b	
W-2 here. Also attach Forms	C C	Tip income not reported on line 1a	•	•					1c 1d	
W-2G and	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)								
1099-R if tax	e									
was withheld.  If you did not	f								1f	
get a Form	g	Wages from Form 8919, line 6.			•				1g	0.
W-2, see	h :	Other earned income (see instructi	,	· · · · · · · · · · · · · · · · · · ·	•		· · · ·		1h	0.
instructions.	i -	Nontaxable combat pay election (s		uctions)	•	<u>li</u>			4-	120,459.
AH1 0 : 5		<u> </u>		· · · · · i	ьт	axable interest			1z 2h	120,409.
Attach Sch. B if required.	2a	'	2a						2b	11.
	3a		3a			ordinary divider			3b	11.
Standard	4a		4a			axable amount			4b	
Deduction for—	5a		5a			axable amount			5b	
Single or Married filing	6a c	Social security benefits (	6a   loction r			axable amount			6b	
separately, \$13,850		Capital gain or (loss). Attach Sched			•	,		. –	7	990.
Married filing	7 8	Additional income from Schedule 1						. $\Box$	8	-12,102.
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	-						9	109,358.
surviving spouse, \$27,700	10	Add lines 12, 25, 35, 45, 35, 65, 7, Adjustments to income from Scheo		· · · · · · · · · · · · · · · · · · ·					10	107,330.
Head of		Subtract line 10 from line 9. This is							11	100 250
household, [	11	Standard deduction or itemized	•	-						109,358.
If you checked any box under	12	Qualified business income deduction				 5-Δ			12	27,700.
Standard	13		011 110111	TOTTI OSSO OF FORM	033	J-M			13	27,700.
Deduction, see instructions.	14 15	Add lines 12 and 13 Subtract line 14 from line 11. If zero	on or less			 avahle incom			14 15	
	.5	Capaace into 17 HOITI IIIIC 11. II Zel	O OI 1695	o, ornior of rillo is y	oui t	akabie ilicolli			13	01,000.

Form 1040 (2023	3)							Page <b>2</b>
Tax and	16	Tax (see instructions). Check if any from Fo	orm(s): <b>1</b> 881	4 <b>2</b> 4972	3 🗌		16	9,241.
Credits	17	Amount from Schedule 2, line 3					17	
	18	Add lines 16 and 17					18	9,241.
	19	Child tax credit or credit for other depend	lents from Sched	lule 8812			19	1,000.
	20	Amount from Schedule 3, line 8					20	2,000.
	21	Add lines 19 and 20					21	3,000.
	22	Subtract line 21 from line 18. If zero or les	ss, enter -0				22	6,241.
	23	Other taxes, including self-employment to					23	0.
	24	Add lines 22 and 23. This is your total tax					24	6,241.
Payments	25	Federal income tax withheld from:						
-	а	Form(s) W-2			25a	9,969.		
	b	Form(s) 1099			25b			
	С	Other forms (see instructions)			25c			
	d	Add lines 25a through 25c					25d	9,969.
If you have a	26	2023 estimated tax payments and amour	t applied from 20	022 return			26	
qualifying child,	27	Earned income credit (EIC)		No .	27			
attach Sch. EIC.	28	Additional child tax credit from Schedule 88			28			
	29	American opportunity credit from Form 88	863, line 8		29			
	30	Reserved for future use			30			
	31	Amount from Schedule 3, line 15			31			
	32	Add lines 27, 28, 29, and 31. These are ye	our <b>total other p</b>	ayments and refu	ındable credits		32	
	33	Add lines 25d, 26, and 32. These are you	r total payments	·			33	9,969.
Refund	34	If line 33 is more than line 24, subtract line	e 24 from line 33	. This is the amour	nt you <b>overpaid</b>		34	3,728.
	35a	Amount of line 34 you want refunded to	you. If Form 888	8 is attached, ched	ck here		35a	3,728.
Direct deposit?	b	Routing number 0 7 5 0 0 0	0 1 9	<b>c</b> Type:	Checking	Savings		
See instructions.	d	Account number 6 8 9 7 1 7	2 2 6					
	36	Amount of line 34 you want applied to yo	ur 2024 estimat	ed tax	36			
Amount	37	Subtract line 33 from line 24. This is the a	mount you owe					
You Owe		For details on how to pay, go to www.irs.	<i>gov/Payments</i> or	see instructions .			37	
	38	Estimated tax penalty (see instructions)			38			
Third Party		you want to allow another person to o			_			₩.
Designee		structions				omplete b		⊠ No
		isignee's me	Phone no.	<b>)</b>		onal identifi ber (PIN)	cation	
Sign	Un	der penalties of perjury, I declare that I have exam	ined this return and	accompanying sche	dules and statemen	ts, and to th	e best	of my knowledge and
Here	be	lief, they are true, correct, and complete. Declarati	on of preparer (other	er than taxpayer) is ba	ased on all informati	on of which	prepar	er has any knowledge.
TICIC	Yo	ur signature	Date	Your occupation				nt you an Identity
				COEMIADE		Prote (see i		IN, enter it here
Joint return? See instructions.		ouse's signature. If a joint return, <b>both</b> must sign.	. Date	SOFTWARE E				nt your spouse an
Keep a copy for	Sp	louse's signature. It a joint return, <b>both</b> must sign.	. Date	Spouse's occupati	ION			ection PIN, enter it here
your records.		HOME MAKER						
	Ph	one no. (732)397-0207	Email address	SREENIVASULUR	EDDY.K@GMAIL.C	OM		
Paid	Pre	eparer's name Preparer's sig	nature		Date	PTIN		Check if:
Preparer	SYA	M PRIYA RAM SAGAR GUPTA SYAM PR	IYA RAM SA	GAR GUPTA	03/23/2024	P02082	2703	Self-employed
Use Only	Fir	m's name GLOBAL TAXES LLC				Phon	e no. (	678)965-9522
————	Fir	m's address 245 ROONEY CT E B	RUNSWICK N	J 08816		Firm's	s EIN	
<u> </u>	/-	10101						- 1010

# SCHEDULE 1 (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023
Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

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

SREENIVASULU KORSEPATI & SARASWATHI INUKOLLU

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

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

Your social security number 623-59-2250

t I Additional Income			
Taxable refunds, credits, or offsets of state and local income taxes		1	
Alimony received		2a	
Date of original divorce or separation agreement (see instructions):			
		4	
		5	-12,102
Farm income or (loss). Attach Schedule F		6	
Unemployment compensation		7	
Other income:			
Net operating loss	8a (	)	
Gambling	8b		
Cancellation of debt	8c		
Foreign earned income exclusion from Form 2555	8d (	)	
Income from Form 8853	8e		
Income from Form 8889	8f		
Alaska Permanent Fund dividends	8g		
Jury duty pay	8h		
	8i		
	8j		
Stock options	8k		
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	81		
	8m		
,	8n		
	80		
	8p		
	8r		
	8s (	)	
	8t		
Other income. List type and amount:			
	8z		
Total other income. Add lines 8a through 8z		9	
	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att. Farm income or (loss). Attach Schedule F Unemployment compensation Other income: Net operating loss Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Income from Form 8853 Income from Form 8889 Alaska Permanent Fund dividends Jury duty pay Prizes and awards Activity not engaged in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951A(a) inclusion (see instructions) Section 951A(a) inclusion (see instructions) Section 461(l) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Scholarship and fellowship grants not reported on Form W-2 Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Unemployment compensation Other income: Net operating loss Read (gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Read (Income from Form 8853 Read (Income from Form 8853 Read (Income from Form 8889 Read (Income from Form 9889 Read (Income from 9889 Read (	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (lossess). Attach Form 4797  Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Unemployment compensation Other income: Net operating loss Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Bad ( ) Income from Form 8853 Income from Form 8889 Income from Form 8889 Income from Form 8889 Income from Form gaped in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 461(i) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Section or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:   2a  3  3  3  3  4  4  4  4  4  4  5  6  Chtrach Schedule E  5  6  Chtrach Attach Schedule E  6  Chtrach Attach Schedule E  6  Chtrach Attach Schedule F  6  Chtrach Attach Sche

Schedule 1 (Form 1040) 2023 Page **2** 

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	,	24a		_	
b	Deductible expenses related to income reported on line 8l from the				
		24b		_	
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	· · · · · · · · · · · · · · · · · · ·	24c		_	
d		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		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 <b>adjustments to income</b> Form 1040, 1040-SR, or 1040-NR, line 10	e. Enter	here and on	26	
	·				

# SCHEDULE 3 (Form 1040)

Department of the Treasury Internal Revenue Service

## **Additional Credits and Payments**

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 03

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

SREENIVASULU KORSEPATI & SARASWATHI INUKOLLU

Your social security number 623-59-2250

Par	Nonrefundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 11. Attach	2	
3	Education credits from Form 8863, line 19		3	2,000.
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	6c		
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		
I	Amount on Form 8978, line 14. See instructions	61		
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 1 1040-NR, line 20	040, 1040-SR, or	8	2,000.

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

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	

### **SCHEDULE D** (Form 1040)

### **Capital Gains and Losses**

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.

OMB No. 1545-0074

Attachment

Department of the Treasury Internal Revenue Service

Sequence No. 12 Go to www.irs.gov/ScheduleD for instructions and the latest information. Name(s) shown on return Your social security number 623-59-2250 SREENIVASULU KORSEPATI & SARASWATHI INUKOLLU Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes." attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) Part I See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to (sales price) Form(s) 8949, Part I, combine the result (or other basis) whole dollars. line 2. column (a) with column (a) 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 Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . 842. 1,033. -191. 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h), If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . . 7 -191. 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 (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 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 8,626. 9,807. 1,181. Totals for all transactions reported on Form(s) 8949 with Box E checked . . . . . . . . . . . . . . . . . . 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

1,181.

14

15

Schedule D (Form 1040) 2023 Page 2

### Part III **Summary** 990. 16 Combine lines 7 and 15 and enter the result 16 • 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 • 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? X Yes. Go to line 18. 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 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? X 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. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ 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.

# 8949

### Sales and Other Dispositions of Capital Assets

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.

OMB No. 1545-0074 Attachment

Sequence No. 12A

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

SREENIVASULU KORSEPATI & SARASWATHI INUKOLLU

Social security number or taxpayer identification number

623-59-2250

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. (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 Adjustment, if any, to gain or loss 1 If you enter an amount in column (a). (h) enter a code in column (f). Cost or other basis Gain or (loss) (d) (c) (a) (b) Date sold or Proceeds See the **Note** below See the separate instructions. Subtract column (e) Description of property Date acquired disposed of (sales price) from column (d) and and see Column (e) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) combine the result (Mo., day, yr.) (see instructions) in the separate (g) Code(s) from Amount of adjustment instructions. with column (a). instructions Robinhood Crypto LLC 01/01/23 12/31/23 842. 1,033. -191.2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your

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.

842.

-191.

Schedule D, line 1b (if Box A above is checked), line 2 (if Box B

above is checked), or line 3 (if Box C above is checked) .

1,033.

Form 8949 (2023) Attachment Sequence No. 12A Page 2

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  ${\tt SREENIVASULU} \ \ {\tt KORSEPATI} \ \ \& \ \ {\tt SARASWATHI} \ \ {\tt INUKOLLU}$ 

Social security number or taxpayer identification number 623-59-2250

Before you check Box D, E, or F 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.

### Part II

**Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-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 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

<ul><li>✗ (D) Long-term transactions</li><li>☐ (E) Long-term transactions</li><li>☐ (F) Long-term transactions</li></ul>	reported on	Form(s) 1099	-B showing bas				e)
1  (a)  Description of property	(b) Date acquired	(c) Date sold or	<b>(d)</b> Proceeds	(e) Cost or other basis See the <b>Note</b> below	If you enter an enter a c	f any, to gain or loss amount in column (g), ode in column (f). parate instructions.	(h) 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	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g).
Robinhood Securities LLC	01/01/22	12/31/23	9,807.	8,626.			1,181.
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 8b (if Box D above above is checked), or line 10 (if Box D	I here and inc is checked), <b>lir</b>	lude on your ne 9 (if Box E	9,807.	8,626.			1,181.

**Note:** If you checked Box D 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.

### **SCHEDULE E** (Form 1040)

### **Supplemental Income and Loss**

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

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

Your social security number

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

SREE	NIVASULU KOR	SEPA	ATI & SARASWATHI INU	JKOLLU					623-	-59-2250	)
Part	Note: If you a rental income	are in t or los	s From Rental Real Esta the business of renting personal ss from Form 4835 on page 2, lir	property, u ne 40.	se <b>Sche</b>	dule C. See					
			ents in 2023 that would requir								es 🗵 No
В	f "Yes," did you or	will y	ou file required Form(s) 1099	9?						🗌 <b>Y</b> e	es 🗌 No
1a	Physical address	s of e	ach property (street, city, sta	ate, ZIP co	de)						
Α	KAVALI, NELLO	ORE	DISTRICT NELLORE AN	NDHRA PI	RADESH	IN 52	4201				
В											
С											
1b	Type of Property (from list below)	2	For each rental real estate above, report the number of	of fair renta	al and		Fa	nir Rental Days		onal Use Days	QJV
Α	3		personal use days. Check			Α		365		0	
В			if you meet the requiremen qualified joint venture. See			В					
С			quamica joint venture. Gee	il ioti dotio	110.	С					
1	of Property: Single Family Resi Multi-Family Resid			n Rental	5 La 6 R	and oyalties	-	Self-Rental Other (descri			
_								Propertie	es:		
Incon						A		В			С
3						5	97.				
4 Exper		u		. 4							
Expei 5				. 5							
6			structions)								
7			ance			1 Δ	21.				
8						Ι, Ί	21.				
9											
10			sional fees								
11					_	8	67.				
12			I to banks, etc. (see instruction								
13		•		. —							
14						1.8	42.				
15	•						16.				
16					6						
17					,	2,5	49.				
18	Depreciation expe	ense	or depletion	. 18	3	4,0	04.				
19					)						
20	Total expenses. A	Add Iir	nes 5 through 19	. 20	)	12,6	99.				
21	result is a (loss), s	see in	ine 3 (rents) and/or 4 (royaltienstructions to find out if you i	must		-12,1	.02.				
22			estate loss after limitation, if tructions)		2 (	12,10	02.)	(		)(	)
23a	Total of all amour	nts re <sub>l</sub>	ported on line 3 for all rental	properties			23a		597		
b	Total of all amour	nts rej	ported on line 4 for all royalty	y propertie	s		23b				
С	Total of all amour	nts rej	ported on line 12 for all prope	erties .			23c				
d	Total of all amour	nts rep	ported on line 18 for all prope	erties .			23d		,004		
е		-	ported on line 20 for all prope				23e	12	,699		
24	•		amounts shown on line 21. <b>D</b>		-				. 24		
25	•	-	ses from line 21 and rental rea							5 (	12,102.)
26			te and royalty income or (le								
			d IV, and line 40 on page 2 0), line 5. Otherwise, include						n . <b>2</b> 6	6	-12,102.

### **SCHEDULE 8812** (Form 1040)

## **Credits for Qualifying Children** and Other Dependents

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

OMB No. 1545-0074

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

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

Attachment Sequence No. **47** 

Your social security number

SKEE.		23-59-	-2250
Par			
1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	. 1	109,358.
2a	Enter income from Puerto Rico that you excluded		
b		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	109,358.
4	Number of qualifying children under age 17 with the required social security number  4	0	
5	Multiply line 4 by \$2,000	. 5	
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	2	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. residen	nt	
	alien. Also, do not include anyone you included on line 4.		
7	Multiply line 6 by \$500		1,000.
8	Add lines 5 and 7	. 8	1,000.
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.		0.
11	Multiply line 10 by 5% (0.05)		0.
12	Is the amount on line 8 more than the amount on line 11?		1,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax cred	it.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
12	Yes. Subtract line 11 from line 8. Enter the result.	12	F 041
13	Enter the amount from Credit Limit Worksheet A		7,241.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	. 14	1,000.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	1 1 11 7 4	114
	If the amount on line 12 is more than the amount on line 14, you may be able to take the <b>additional</b>		
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR	urrough	nne 27
	(also complete Schedule 3, line 11) before completing Part II-A.		

BAA

Schedule 8812 (Form 1040) 2023

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 line	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	
	<b>TIP:</b> 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 <b>smaller</b> 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 $\dots \dots \dots \dots \dots \dots \dots \dots \dots \dots$	20	
	<b>Next.</b> 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	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	s of F	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		
	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	
26	Enter the larger of line 20 or line 25	26	
Dort	Next, enter the smaller of line 17 or line 26 on line 27.  II-C Additional Child Tax Credit		
		27	
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	21	

# Form **8863**

# Education Credits (American Opportunity and Lifetime Learning Credits)

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

SREENIVASULU KORSEPATI & SARASWATHI INUKOLLU

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 50

2250

Your social security number

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Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

CAUT	on you complete Faits Failu II.		
Par	Refundable American Opportunity Credit		
1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse		
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead		
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse		
6	If line 4 is:  • Equal to or more than line 5, enter 1.000 on line 6	6	
7	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box	7	
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	
Part	II Nonrefundable Education Credits	_	
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) .	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	17,001.
11 12	Enter the smaller of line 10 or \$10,000	11 12	10,000.
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse		
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse		
17	If line 15 is:		
	<ul> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at )</li> </ul>	17	1.000
	least three places)		
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) .	18	2,000.
19 	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	2,000.

Name(s) shown on return	Your social	security	number	•
SREENIVASULU KORSEPATI & SARASWATHI INUKOLLU	623	59 l	2250	

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CA	UT	101

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Par	Student and Educational Institution Information	<b>n.</b> See instructions.				
20	Student name (as shown on page 1 of your tax return)	21 Student social security number (as s	hown	on page 1 of		
	PADMA NAYANA	your tax return)				
	KORSEPATI	931-82-9168				
	Educational institution information (see instructions)					
а	Name of first educational institution	<b>b.</b> Name of second educational institution	ion (if a	any)		
	THE OHIO STATE UNIVERSITY  1) Address. Number and street (or P.O. box). City, town or	(1) Address. Number and street (or P.	O hov	City town or		
•	post office, state, and ZIP code. If a foreign address, see instructions.	post office, state, and ZIP code. If instructions.				
	281 WEST LANE AVE.1ST FLOOR LOBBY					
	COLUMBUS OH 432101230					
(2	2) Did the student receive Form 1098-T	(2) Did the student receive Form 1098 from this institution for 2023?	-Т _	] Yes 🗌 No		
	Did the student receive Form 1098-T from this institution for 2022 with box ☐ Yes ☒ No 7 checked?	(3) Did the student receive Form 1098 from this institution for 2022 with b 7 checked?		Yes No		
(4	4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.	ity credit or if you if you're claiming the American opportunity credit or if				
	31-6025986					
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?	☐ Yes — <b>Stop!</b> Go to line 31 for this student.   ✓ No	– Go	to line 24.		
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.		– <b>Sto</b> his stu	<b>p!</b> Go to line 31 ident.		
25	Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	Yes — <b>Stop!</b> Go to line 31 for this student. No	– Go	to line 26.		
26	Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?			nplete lines 27 ) for this student.		
CAUT	You <b>can't</b> take the American opportunity credit and the li you complete lines 27 through 30 for this student, don't don		in the	same year. If		
	American Opportunity Credit					
27	Adjusted qualified education expenses (see instructions). Dor		27			
28	Subtract \$2,000 from line 27. If zero or less, enter -0		28			
29	, , ,		29			
30	If line 28 is zero, enter the amount from line 27. Otherwise, a					
	enter the result. Skip line 31. Include the total of all amounts f <b>Lifetime Learning Credit</b>	rom an Parts III, line 30, on Part I, line 1.	30			
31	Adjusted qualified education expenses (see instructions). Incl	ude the total of all amounts from all Ports				
υI	Ill, line 31, on Part II, line 10		31	17,001.		

**Health Savings Accounts (HSAs)** 

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8889 for instructions and the latest information. OMB No. 1545-0074 Attachment Sequence No. 52

Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SREENIVASULU KORSEPATI

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 623-59-2250

Befo	<b>re you begin:</b> Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, it	f required.	
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	Self-only	× 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. <b>Do not</b> 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 <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	7,750.
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	7,750.
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	7,750.
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	
8	Add lines 6 and 7	8	7,750.
9	Employer contributions made to your HSAs for 2023		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	1,300.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	6,450.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
Doub	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	a separate Part II for each spouse.		complete
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	
С	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	<b>Taxable HSA distributions.</b> 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 <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
b	<b>Additional 20% tax</b> (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			
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> 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	04	

(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. Go to www.irs.gov/Form8867 for instructions and the latest information.

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

Sequence No. 70

Taxpayer identification number

SREI	ENIVASULU KORSEPATI & SARASWATHI INUKOLLU	623-59-225	0		
repare	r's name	Preparer tax identifica	ation numb	oer	
	M PRIYA RAM SAGAR GUPTA	P02082703			
Part					
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the retubenefit(s) claimed (check all that apply).		the rel		arts I-V HOH
1	Did you complete the return based on information for the applicable tax year provided to reasonably obtained by you?	by the taxpayer	Yes	No	N/A
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you nathe following.				
	<ul> <li>Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> </ul>	•			
	• Review information to determine that the taxpayer is eligible to claim the credit(s) and status and to figure the amount(s) of any credit(s)		X		
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsis answer questions 4a and 4b. If "No," go to question 5.)	tent? (If "Yes,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent inf	formation? .			
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the questions the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention requirer keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) processes that you relied on to determine eligibility for the credit(s) and/or HOH filing stars.	ment, you must , a copy of any o prepare Form provided by the			
	the amount(s) of the credit(s)	_	×		
	List those documents provided by the taxpayer, if any, that you relied on:				
•		li alla ilita e fa e tha a			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?	eturn if his/her	X		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			×	
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a correct Schedule C (Form 1040)?				

orm 88	367 (Rev. 11-2023)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
b	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?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.)	claim (	CTC, A	CTC,
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	×		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	×		
Part			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 an t	Dert	\/I \
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?		Yes	No
Part		-		
. a. c	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HO	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit( status and to figure the amount(s) of the credit(s);	nses or s) and/o	the ret or HOH	urn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filing status, if claimed;</li> </ul>	ist for a	ny app	licable
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 88 Document Retention.	67 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>	's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the applica obtained.</li></ol>	ble wor	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	payer's int(s) of	respon the cre	ses, to dit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for each related to a claim of an applicable credit or HOH filing status (see instructions for more information	h failur ).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?	t, and	Yes	No
	,	orm <b>88</b>		11-2023

**Passive Activity Loss Limitations** 

See separate instructions.

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

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

Go to www.irs.gov/Form8582 for instructions and the latest information.

	2023 Attachment Sequence No. 858					
Identifying number						

OMB No. 1545-1008

SREI	ENIVASULU KORSEPATI & SARAS	SWATHI INUKOL	ıLU		623	-59-	-2250
Pai							
	Caution: Complete Parts IV an	nd V before comple	eting Part I.				
	al Real Estate Activities With Active Pa ance for Rental Real Estate Activities	• •		ive participation, s	ee <b>Special</b>		
1a	Activities with net income (enter the a	mount from Part IV	/. column (a)) .	1a	0.		
b	Activities with net loss (enter the amou				12,102.)		
С	Prior years' unallowed losses (enter th				)		
d	Combine lines 1a, 1b, and 1c					1d	-12,102.
All Ot	her Passive Activities						
2a	Activities with net income (enter the a						
b	Activities with net loss (enter the amount				)		
С	Prior years' unallowed losses (enter the				)		
d	Combine lines 2a, 2b, and 2c					2d	
3	Combine lines 1d and 2d and subtraction or more, stop here and include prior year unallowed losses entered of	this form with you on line 1c or 2c. F	ır return; all losse	es are allowed, inc	cluding any		10 100
	normally used				[	3	-12,102.
Part I	Line 2d is a I     on: If your filing status is married filing     I. Instead, go to line 10.     Special Allowance for Rer     Note: Enter all numbers in Par	ntal Real Estate	au lived with your  Activities With	spouse at any tim  Active Particip	ne during the	year,	do not complete
4	Enter the <b>smaller</b> of the loss on line 1					4	12,102.
5	Enter \$150,000. If married filing separa	ately, see instructi	ons	5   1	50,000.		·
6	Enter modified adjusted gross income	-			21,460.		
	<b>Note:</b> If line 6 is greater than or equal on line 9. Otherwise, go to line 7.	to line 5, skip line	s 7 and 8 and ent	er -0-			
7	Subtract line 6 from line 5			7	28,540.		
8	Multiply line 7 by 50% (0.50). Do not en					8	14,270.
9	Enter the <b>smaller</b> of line 4 or line 8. If	line 3 includes any	CRD, see instruc	ctions		9	12,102.
Par							
10	Add the income, if any, on lines 1a an				+	10	0.
11	Total losses allowed from all passiv out how to report the losses on your to	ax return				11	12,102.
Par	t IV Complete This Part Before	e Part I, Lines 1	a, <b>1b, and 1c.</b> S	ee instructions.	1		
	Name of activity	Curren	t year	Prior years	Over	rall ga	in or loss
	Name of activity	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	ı	(e) Loss	
KAV	ALI,NELLORE DISTRICT	0.	12,102.				12,102.
Total	. Enter on Part I, lines 1a, 1b, and 1c	0.	12,102.				

Form 8582 (2023) Page **2** 

Part V Complete This Part Befor	e P	art I, Lines 2	a, 2b,	<b>and 2c.</b> S	ee instruc	ctions.			•	
Name of activity		Currer	nt year		Prior y	ears	Overa	Overall gain or loss		
Name of activity	(a) Net income (line 2a)		(b) Net loss (line 2b)		(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss	
Total. Enter on Part I, lines 2a, 2b, and 2c										
Part VI Use This Part if an Amour	nt Is	Shown on F	Part II.	Line 9. S	ee instruc	tions.				
Name of activity	For ar to	rm or schedule ad line number be reported on se instructions)		) Loss	<b>(b)</b> Ra		(c) Special allowance		(d) Subtract column (c) from column (a).	
KAVALI, NELLORE DISTRICT		E Ln 22		12,102.	1.0000	0000	12,10	2.	0.	
				·						
Total				12,102.	1.00	0	12,10	2.	0.	
Allocation of Orlanowed L	.05:			S.						
Name of activity		Form or sche and line nun to be reporte (see instruct	mber ed on (a) L		Loss (		(b) Ratio (c		(c) Unallowed loss	
Total							1.00			
Part VIII Allowed Losses. See instru										
Name of activity	ame of activity		chedule number orted on uctions)		_oss	(b) Unallowed loss		(	c) Allowed loss	
					<u> </u>					
Total										