

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 <b>KRITHIKESH</b>	Last name <b>SIVAKUMAR</b>	<b>Your social security number</b> 712   13   4355
If joint return, spouse's first name and middle initial	Last name	<b>Spouse's social security number</b>

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

**1001 FANNON DR, UNIT 6**

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

**LAFAYETTE IN 47904**

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

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

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

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

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Were born before January 2, 1959  Are blind Spouse:  Was born before January 2, 1959  Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here

**Income**

<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b> 54,494.
<b>b</b> Household employee wages not reported on Form(s) W-2	<b>1b</b>
<b>c</b> Tip income not reported on line 1a (see instructions)	<b>1c</b>
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>
<b>e</b> Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>
<b>g</b> Wages from Form 8919, line 6	<b>1g</b>
<b>h</b> Other earned income (see instructions)	<b>1h</b> 0.
<b>i</b> Nontaxable combat pay election (see instructions) <b>1i</b>	
<b>z</b> Add lines 1a through 1h	<b>1z</b> 54,494.

<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>b</b> Taxable interest	<b>2b</b>
<b>3a</b> Qualified dividends	<b>3a</b>	<b>b</b> Ordinary dividends	<b>3b</b>
<b>4a</b> IRA distributions	<b>4a</b>	<b>b</b> Taxable amount	<b>4b</b>
<b>5a</b> Pensions and annuities	<b>5a</b>	<b>b</b> Taxable amount	<b>5b</b>
<b>6a</b> Social security benefits	<b>6a</b>	<b>b</b> Taxable amount	<b>6b</b>

**Standard Deduction for—**

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

<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	<b>7</b>
<b>8</b> Additional income from Schedule 1, line 10	<b>8</b> 0.
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b> 54,494.
<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b> 54,494.
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b> 13,850.
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>
<b>14</b> Add lines 12 and 13	<b>14</b> 13,850.
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b> 40,644.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	4,655.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	4,655.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	4,655.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0.
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	4,655.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	6,964.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	6,964.
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	6,964.

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	2,309.
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	2,309.
Direct deposit? See instructions.	<b>b</b>	Routing number 074000010 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 885837275		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>	

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

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**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 STUDENT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (765) 810-1785 Email address KRITHIKESHIVAKUMAR@GMAIL.COM

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA	Date 03/30/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
Firm's EIN				

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

Your social security number  
712-13-4355

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	0.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	0.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	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 . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2023**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

KRITHIKESH SIVAKUMAR

Your social security number

712-13-4355

**Part I Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report form rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** FLAT NO 2B SHIYAM BRINDAVAN APTS ASHOK NAGAR, CHENNAI, TAMILNADU IN 600083

**B**  
**C**

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
<b>A</b> 3		365		0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 563.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 1,024.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 854.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 1,954.		
<b>15</b> Supplies . . . . .	<b>15</b> 2,515.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 1,124.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 7,471.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -6,908.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 0. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 563.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 7,471.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b> ( 0. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> 0.		

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service

See separate instructions.  
Attach to Form 1040, 1040-SR, or 1041.  
Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

KRITHIKESH SIVAKUMAR

Identifying number

712-13-4355

**Part I 2023 Passive Activity Loss**

**Caution:** Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .			<b>1d</b>

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>	0.	
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	( -6,908. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	( )	
<b>d</b> Combine lines 2a, 2b, and 2c . . . . .			<b>2d</b> -6,908.

<b>3</b> Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .			<b>3</b> -6,908.
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- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	<b>4</b>	
<b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions . . . . .	<b>6</b>	
<b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>8</b>	
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions . . . . .	<b>9</b>	0.

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>	0.
<b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>	0.

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions.

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
FLAT NO 2B	0.	6,908.			6,908.
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c	0.	6,908.			

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
<b>Total</b>			1.00		

**Part VII Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
FLAT NO 2B	E Ln 22	6,908.	1.00000000	6,908.
<b>Total</b>		6,908.	1.00	6,908.

**Part VIII Allowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
FLAT NO 2B	E Ln 22	6,908.	6,908.	0.
<b>Total</b>		6,908.	6,908.	0.

DO NOT MAIL

Cut on line before mailing

POST FILING COUPON

PFC

0912

1030

REV 03/05/24 PRO

“Electronic calculation and processing of state tax liabilities serve as a convenience for Indiana taxpayers. The taxpayer remains responsible for providing accurate information and remains liable for payment of the correct amount of tax.”

\*SSN 1 712 13 4355  
\*SSN 2  
Period End Date 12 31 2023  
Date Due 04 15 2024  
Tax Type IND

Mail and make check payable to  
INDIANA DEPARTMENT OF REVENUE  
P.O. BOX 1674  
INDIANAPOLIS, IN 46206-1674

KRITHIKESH SIVAKUMAR  
1001 FANNON DRUNIT 6  
LAFAYETTE IN 47904

Amount Due:

11.00

06000071213435502000010111231202307



**Indiana Part-Year or Full-Year Nonresident  
Individual Income Tax Return**

**2023**

If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY):

from    to:

Due April 15, 2024  
Place "X" in box   
if amending

Your Social Security Number  712  13  4355

Spouse's Social Security Number

Place "X" in box if applying for ITIN

Place "X" in box if applying for ITIN

Your first name  KRITHIKESH  Initial  Last name  SIVAKUMAR  Suffix

If filing a joint return, spouse's first name  Initial  Last name  Suffix

Present address (number and street or rural route)  1001 FANNON DR, UNIT 6  Place "X" in box if you are married filing separately.

City  LAFAYETTE State  IN ZIP/Postal code  47904

Foreign country 2-character code (see instructions)

Enter below the **2-digit county code** numbers (found on the back of Schedule CT-40PNR) for the county where you lived and worked on Jan. 1, 2023.

County where you lived  00 County where you worked  79 County where spouse lived  County where spouse worked

**Round all entries**

- 1. Complete Schedule A first. Enter here the amount from Section 3, line 36B, and enclose Schedule A  **Indiana Income** 1  2607  .00
- 2. Enter amount from Schedule B, line 6, and enclose Schedule B  **Indiana Add-Backs** 2   .00
- 3. Add line 1 and line 2  3  2607  .00
- 4. Enter amount from Schedule C, line 12, and enclose Schedule C  **Indiana Deductions** 4   .00
- 5. Subtract line 4 from line 3  5  2607  .00
- 6. You must complete Schedule D. Enter amount from Schedule D, line 9, and enclose Schedule D  **Indiana Exemptions** 6  48  .00
- 7. Subtract line 6 from line 5  **Indiana Adjusted Gross Income** 7  2559  .00
- 8. State adjusted gross income tax: multiply line 7 by 3.15% (.0315) (if answer is less than zero, leave blank)  8  81  .00
- 9. County tax. Enter county tax due from Schedule CT-40PNR (if answer is less than zero, leave blank)  9  33  .00
- 10. Other taxes. Enter amount from Schedule E, line 5 (enclose sch.)  10   .00
- 11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back  **Indiana Taxes** 11  114  .00

12. Enter credits from Schedule F, line 13 (enclose schedule)   .00

13. Enter offset credits from Schedule G, line 8 (enclose schedule)   .00

14. Add lines 12 and 13 \_\_\_\_\_ **Indiana Credits**   .00

15. Enter amount from line 11 \_\_\_\_\_ **Indiana Taxes**   .00

16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23)   .00

17. Enter donations from Schedule IN-DONATE (enclose schedule); cannot be greater than line 16   .00

18. Subtract line 17 from line 16 \_\_\_\_\_ **Overpayment**   .00

19. Amount from line 18 to be applied to your 2024 estimated tax account (see instructions).

Enter your county code  county tax to be applied \_\_ \$   .00

Spouse's county code  county tax to be applied \_\_ \$   .00

Indiana adjusted gross income tax to be applied \_\_\_\_\_ \$   .00

Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18)   .00

20. Penalty for underpayment of estimated tax from Schedule IT-2210 and IT-2210A \_\_\_\_\_   .00

a. Enter code A if annualizing. Enter Code F if Farmer or Fisherman

21. **Refund:** Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 instructions \_\_\_\_\_ **Your Refund**   .00

22. **Direct Deposit** (see instructions)

a. Routing Number

b. Account Number

c. Type:  Checking  Savings  Hoosier Works MC

d. Place an "X" in the box if refund will go to an account outside the United States

23. If line 15 is more than line 14, subtract line 14 from line 15. Add to this any amount on line 20 (see instructions) \_\_\_\_\_   .00

24. Penalty if filed after due date (see instructions) \_\_\_\_\_   .00

25. Interest if filed after due date (see instructions) \_\_\_\_\_   .00

26. **Amount Due:** Add lines 23, 24 and 25 \_\_\_\_\_ **Amount You Owe**   .00

Do not send cash. Please make your check or money order payable to:  
Indiana Department of Revenue. See instructions if paying by credit card.

**Sign and date this return after reading the Authorization statement on Schedule H. You must enclose Schedule H (both pages).**

\_\_\_\_\_  
Your Signature Date Spouse's Signature Date

- If enclosing payment mail to: Indiana Department of Revenue, P.O. Box 7224, Indianapolis, IN 46207-7224.
- Mail all other returns to: Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.

Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

712 13 4355

**Section 1: Income or (Loss)** Enter in Column A the same income or loss you reported on your 2023 federal income tax return, Form 1040, Form 1040-SR, and Form 1040 Schedule 1 (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). Round all entries.

	Column A Income from Federal Return		Column B Income Taxed by Indiana	
1. Your wages, salaries, tips, commissions, etc _____	1A	54494.00	1B	2607.00
2. Spouse's wages, salaries, tips, commissions, etc _____	2A	.00	2B	.00
3. Taxable interest income _____	3A	.00	3B	.00
4. Dividend income _____	4A	.00	4B	.00
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return _____	5A	.00	5B	.00
6. Alimony received _____	6A	.00	6B	.00
7. Business income or loss from federal Schedule C _____	7A	.00	7B	.00
8. Capital gain or loss from sale or exchange of property from your federal return _____	8A	.00	8B	.00
9. Other gains or (losses) from Form 4797 _____	9A	.00	9B	.00
10. Taxable IRA distribution _____	10A	.00	10B	.00
11. Taxable pensions and annuities _____	11A	.00	11B	.00
12. Net rent or royalty income or loss reported on federal Schedule E _____	12A	0.00	12B	0.00
13. Income or loss from partnerships _____	13A	.00	13B	.00
14. Income or loss from trusts and estates _____	14A	.00	14B	.00
15. Income or loss from S corporations _____	15A	.00	15B	.00
16. Farm income or loss from federal Schedule F _____	16A	.00	16B	.00
17. Unemployment compensation _____	17A	.00	17B	.00
18. Taxable Social Security benefits _____	18A	.00	18B	.00
19. Indiana apportioned income from Schedule IT-40PNRA _____			19B	.00
20. Other income reported on your federal return _____	20A	.00	20B	.00
List source(s). (Do not include federal net operating loss in Column B. See instructions.)				
21. Subtotal: add lines 1 through 20 _____	21A	54494.00	21B	2607.00



**Proration Section** See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet  21C  .00

21D. For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example:  $\$3,100 \div \$8,000 = .3875$ , which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8  21D  0.048

**Section 2: Adjustments to Income** Note: Enter in Column A only those deductions claimed on your 2023 federal income tax return, Form 1040, Form 1040-SR, and Form 1040, Schedule 1, Part II. Round all entries.

	Column A Federal Adjustments		Column B Indiana Adjustments	
22. Educator expenses (see instructions) _____	22A	<input type="text"/> .00	22B	<input type="text"/> .00
23. Certain business expenses of reservists, performing artists, etc _____	23A	<input type="text"/> .00	23B	<input type="text"/> .00
24. Health savings account deduction _____	24A	<input type="text"/> .00	24B	<input type="text"/> .00
25. Moving expenses (see instructions) _____	25A	<input type="text"/> .00	25B	<input type="text"/> .00
26. Deductible part of self-employment tax _____	26A	<input type="text"/> .00	26B	<input type="text"/> .00
27. Self-employed, SEP, SIMPLE, and qualified plans _____	27A	<input type="text"/> .00	27B	<input type="text"/> .00
28. Self-employed health insurance deduction _____	28A	<input type="text"/> .00	28B	<input type="text"/> .00
29. Penalty on early withdrawal of savings _____	29A	<input type="text"/> .00	29B	<input type="text"/> .00
30. Alimony paid _____	30A	<input type="text"/> .00	30B	<input type="text"/> .00
31. IRA deduction _____	31A	<input type="text"/> .00	31B	<input type="text"/> .00
32. Student loan interest deduction (see instructions) _____	32A	<input type="text"/> .00	32B	<input type="text"/> .0
33. Reserved for future use _____	33A	<input type="text"/> .00	33B	<input type="text"/> .00
34. Other (see instructions) <input type="text"/>	34A	<input type="text"/> .00	34B	<input type="text"/> .00
35. Add lines 22 through 34 _____	35A	<input type="text"/> .00	35B	<input type="text"/> .00

**Section 3: Totals**

36. Subtract line 35 from line 21 of Section 1. Carry amount from line 36B to Form IT-40PNR, line 1  36A  54494 .00  36B  2607 .0



Name(s) shown on Form IT-40PNR

KRITHIKESH SIVAKUMAR

Your Social Security Number

712 13 4355

Complete and enclose Schedule IN-DEP: Dependent Information and Additional Dependent Child Information if you are claiming dependents on lines 2 and/or 3 below. Complete and enclose Schedule IN-DEP-A: Adopted Dependent Information if you are claiming dependents on line 6 below.

Round all entries

1. Enter \$2000 if you are married filing jointly; otherwise, enter \$1000  1 1000 .00

2. Enter the number of dependents listed on Schedule IN-DEP, Box 5  x \$1000  2  .00  
You **MUST** enclose Schedule IN-DEP.

3. You may claim an additional exemption for each qualifying dependent child:
- who is a son, stepson, daughter, stepdaughter, foster child and/or child for whom you are a legal guardian;
  - who was under the age of 19 by Dec. 31, 2023; or
  - who is a full-time student who was under the age of 24 by Dec. 31, 2023; and
  - who you are eligible to claim as a dependent on line 2 above.

Enter the number of additional dependents listed on Schedule IN-DEP, Box 6.  x \$1500  3  .00

4. Place "X" in box(es) below if, by December 31, 2023

You were age 65 or older  and/or blind

Spouse was 65 or older  and/or blind

Total number of boxes with Xs  x \$1000  4  .00

5. If age 65 or older, enter amount from Schedule A, line 36A \$

- If filing as married filing separately and this amount is less than \$20,000, place "X" in the "You were age 65 or older" box below.
- For all other filers age 65 or older, if this amount is less than \$40,000, place "X" in appropriate box(es) below.

You were age 65 or older

Spouse was 65 or older

Total number of boxes with Xs  x \$500  5  .00

6. Enter the number of additional adopted child exemptions listed on Schedule IN-DEP-A, Box 6  x \$3000  6  .00  
You **MUST** enclose Schedule IN-DEP-A.

7. Add lines 1, 2, 3, 4, 5 and 6  7 1000 .00

8. Enter the number from Schedule A, Proration Section, line 21D  8 0.048

9. Multiply line 7 by line 8. Enter here and on Form IT-40PNR, line 6  **Total Exemptions** 9 48 .00

Name(s) shown on Form IT-40PNR

KRITHIKESH SIVAKUMAR

Your Social Security Number

712 13 4355

Round all entries

1. Indiana state tax withheld: See instructions _____	1	73	.00
2. Indiana county tax withheld: See instructions _____	2	30	.00
3. Pass Through Entity Tax Credit _____	3		.00
4. Estimated tax paid for 2023: include any extension payment made with Form IT-9 _____	4		.00
5. Unified tax credit for the elderly _____	5		.00
6. Earned income credit: see instructions Enter earned income credit from Schedule IN-EIC, line A-3 _____ Box A			.00
Enter number from Schedule A, Proration Section, line 21D _____ Box B			
Multiply Box A by Box B, enter total here _____	6		.00
7. Lake County residential income tax credit _____	7		.00
8. Economic development for a growing economy credit. Enter amount from Schedule IN-EDGE, line 19 (enclose schedule) _____	8		.00
9. Economic development for a growing economy retention credit. Enter amount from Schedule IN-EDGE-R, line 19 (enclose schedule) _____	9		.00
10. Headquarters relocation credit (refundable portion - see instructions) _____	10		.00
11. Adoption Credit _____	11		.00
12. Reserved for future use _____	12		.00
13. Add lines 1 through 12. Enter total here and on Form IT-40PNR, line 12 _____ <b>Total Credits</b>	13	103	.00

Schedule IN-DONATE

Important: The amount on line 2 cannot exceed the amount on Form IT-40PNR, line 16.

1. Donations: List fund name, 3-digit code and amount to be donated (see instructions)

a. Enter fund name		code no.		1a		.00
b. Enter fund name		code no.		1b		.00
c. Enter fund name		code no.		1c		.00

2. Add lines 1a through 1c. Enter total here and on Form IT-40PNR, line 17 **Total Donations**

2		.00
---	--	-----



Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

712

13

4355

**Section 1: Residency Information**

List all state(s) and dates of your (and your spouse's, if filing jointly) residency during 2023. Enter 2-letter state name (e.g. "IL" for Illinois) or the letters "OC" if you were a resident of a foreign country (see instructions).

**Example**

State of Residence	Date From (MM/DD)	Date To (MM/DD)	Did you file a tax return with the state/country? Place "X" in appropriate box.
IL	01 01 2023	06 01 2023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
IN	06 02 2023	12 31 2023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

**Your information**

	(a) State of Residence	(b) Date From (MM/DD)	(c) Date To (MM/DD)	Did you file a tax return with the state/country? Place "X" in appropriate box.
1A	CA	01 01 2023	12 31 2023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1B				Yes <input type="checkbox"/> No <input type="checkbox"/>
1C				Yes <input type="checkbox"/> No <input type="checkbox"/>
1D				Yes <input type="checkbox"/> No <input type="checkbox"/>

**Spouse's information if married filing jointly**

	(a) State of Residence	(b) Date From (MM/DD)	(c) Date To (MM/DD)	Did you file a tax return with the state/country? Place "X" in appropriate box.
2A				Yes <input type="checkbox"/> No <input type="checkbox"/>
2B				Yes <input type="checkbox"/> No <input type="checkbox"/>
2C				Yes <input type="checkbox"/> No <input type="checkbox"/>
2D				Yes <input type="checkbox"/> No <input type="checkbox"/>

Turn over to complete Section 2



Section 2: Additional Information

1. Federal filing information

Are you filing a federal income tax return for 2023? Place "X" in appropriate box. Yes  No

2. Extension of time to file

- a. Place "X" in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment.
- b. Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or made an Indiana extension payment online.

3. Farm/Fishing income

Place "X" in box if at least two-thirds of your gross income was made from farming or fishing.   
Important: If you placed an "X" in the box, you MUST attach Schedule IT-2210.

4. Schedule IN-40PA filers. If you are eligible to file federal Form 8857, Request for Innocent Spouse Relief, and are completing Indiana Schedule IN-40PA, enclose Schedule IN-40PA and check the box.

5. Date of death

If any individual listed at the top of the IT-40PNR died *during* 2023, enter date of death (MM/DD).

Taxpayer's date of death   2023 Spouse's date of death   2023

**Authorization: Sign Form IT-40PNR after reading the following statement.**

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue (DOR) to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I grant permission to DOR to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

6. Your daytime telephone number  Your email address

I authorize the Department to discuss my return with my personal representative.

Yes  No  If yes, complete the information below.

Personal Representative's Name (please print)   
Telephone number   
Address   
City   
State  ZIP Code

Paid Preparer: Firm's Name (or yours if self-employed)

IN-OPT on file with paid preparer if not filing electronically  
PTIN   
Address   
City   
State  ZIP Code   
Preparer's signature





Name(s) shown on Form IT-40PNR

KRITHIKESH SIVAKUMAR

Your Social Security Number

712 13 4355

**SECTION 1: To be completed by those taxpayers who were residents of an Indiana county as of Jan. 1, 2023.**

	Column A - Yourself	Column B - Spouse's
1. Enter the amount from IT-40PNR, line 7 (see instructions if you lived in a reciprocal state but worked in Indiana). <b>Note:</b> If both you and your spouse lived in the same county on January 1, enter the entire amount on line 1A only (see instructions) _____	1A <input type="text" value="0.00"/>	1B <input type="text" value="0.00"/>
2. Enter the county tax rate from the chart on the back of this schedule for the county where you lived on Jan. 1, 2023 _____	2A <input type="text"/>	2B <input type="text"/>
3. Multiply line 1 by the rate on line 2 (leave blank if less than zero)	3A <input type="text" value="0.00"/>	3B <input type="text" value="0.00"/>
4. Add lines 3A and 3B. Enter the total here. <b>Perry County residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 5 and 6.</b> Otherwise, enter the total here and on line 7 below.	4 <input type="text"/>	4 <input type="text" value="0.00"/>
5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) _____	5 <input type="text"/>	5 <input type="text" value="0.00"/>
6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here _____	6 <input type="text"/>	6 <input type="text" value="0.00"/>
7. Enter total of line 4 minus line 6. Continue with Section 2 below if you are married filing jointly and you/spouse need to complete it. Otherwise, enter this amount on line 9 of Form IT-40PNR _____	7 <input type="text"/>	7 <input type="text" value="0.00"/>

**SECTION 2: To be completed by those taxpayers who, on Jan. 1, 2023, were not residents of an Indiana county, but who worked in Indiana as of Jan. 1, 2023**

	Column A - Yourself	Column B - Spouse's
1. Enter your principal employment income (see instructions) _____	1A <input type="text" value="2607"/>	1B <input type="text"/>
2. Enter deductions. See the complete list of allowable deductions in the instructions _____	2A <input type="text"/>	2B <input type="text"/>
3. Subtract line 2 from line 1 _____	3A <input type="text" value="2607"/>	3B <input type="text"/>
4. Enter some or all of the exemptions from line 9 of Schedule D (see instructions) _____	4A <input type="text" value="48"/>	4B <input type="text"/>
5. Subtract line 4 from line 3 (if less than zero, leave blank) _____	5A <input type="text" value="2559"/>	5B <input type="text"/>
6. Enter the county tax rate from the chart on the back of this schedule for the county where you worked on Jan. 1, 2023 _____	6A <input type="text" value="0.0128000"/>	6B <input type="text"/>
7. Multiply the income on line 5 by the rate on line 6 _____	7A <input type="text" value="33"/>	7B <input type="text"/>
8. Enter total of 7A plus 7B; carry to Form IT-40PNR, line 9. (If you have an amount on Section 1, line 7 above, combine that with the amount on line 8 and enter total on Form IT-40PNR, line 9) _____	8 <input type="text" value="33"/>	8 <input type="text" value="33"/>



**Part IV. Declaration**

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my income tax return. To the best of my knowledge and belief, my 2023 return is true, correct and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the DOR. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the DOR of all information pertaining to my use of the system and software and to the transmission of my return electronically. I also consent to the DOR sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the DOR to disclose to my ERO and/or transmitter the reason(s) for the delay of when the refund was sent.

I  
N  
D  
I  
A  
N  
A

**Your PIN:** Check one box only

I authorize GLOBAL TAXES LLC to enter my PIN 

--	--	--	--	--	--

 as my signature on my tax year 2023 electronically filed income tax return.   
Do not enter all zeros

I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete part IV below.

Your signature ► \_\_\_\_\_ Date \_\_\_\_\_

**Spouse's PIN:** Check one box only

I authorize \_\_\_\_\_ to enter my PIN 

--	--	--	--	--	--

 as my signature on my tax year 2023 electronically filed income tax return.   
Do not enter all zeros

I will enter my PIN as my signature on my tax year 2023 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete part IV below.

Your signature ► \_\_\_\_\_ Date \_\_\_\_\_

**Part V. Practitioner 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
<small>Do not enter all zeros</small>										

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2023 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method.

ERO's signature ► \_\_\_\_\_ Date \_\_\_\_\_

DO NOT ENTER DOR

TAXABLE YEAR

FORM

2023

# California e-file Return Authorization for Individuals

8453

Your first name and initial KRITHIKESH		Last name SIVAKUMAR		Suffix	Your SSN or ITIN 712-13-4355
If joint return, spouse's/RDP's first name and initial		Last name		Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box 1001 FANNON DR, UNIT 6			Apt. no./ste. no.	PMB/private mailbox	Daytime telephone number (765) 810-1785
City LAFAYETTE				State IN	ZIP code 47904
Foreign country name		Foreign province/state/county			Foreign postal code

### Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. See instructions.	1	54494
2 Refund or no amount due. See instructions	2	838
3 Amount you owe. See instructions	3	

### Part II Settle Your Account Electronically for Taxable Year 2023 (Pay by 4/15/2024)

4  Direct deposit of refund

5  Electronic funds withdrawal    5a Amount \_\_\_\_\_    5b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

### Part III Make Estimated Tax Payments for Taxable Year 2024 These are NOT installment payments for the current amount you owe.

	First Payment 4/15/2024	Second Payment 6/17/2024	Third Payment 9/16/2024	Fourth Payment 1/15/2025
6 Amount				
7 Withdrawal date				

### Part IV Banking Information (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below 838    12 The remaining amount of my refund for direct deposit \_\_\_\_\_

9 Routing number 074000010    13 Routing number \_\_\_\_\_

10 Account number 885837275    14 Account number \_\_\_\_\_

11 Type of account:  Checking     Savings    15 Type of account:  Checking     Savings

### Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of my 2023 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

<p>▶ Your signature _____</p> <p style="text-align: right;">Date _____</p>	<p>▶ Spouse's/RDP's signature. If filing jointly, both must sign. _____</p> <p style="text-align: right;">Date _____</p> <p style="text-align: center;"><i>It is unlawful to forge a spouse's/RDP's signature.</i></p>
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### Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the taxpayer's return. I declare, however, that form FTB 8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453 on file for **four** years from the due date of the return or **four** years from the date the return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN
▶	03/30/2024			
Firm's name (or yours if self-employed) and address			Firm's FEIN	
GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ			84-3171965	
				ZIP code 08816

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
▶			P02082703
Firm's name (or yours if self-employed) and address			Firm's FEIN
SYAM PRIYA RAM SAGAR GUPTA 245 ROONEY CT E BRUNSWICK NJ			08816

# 2023 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

712-13-4355 SIVA  
KRITHIKESH SIVAKUMAR

23

1001 FANNON DR UNIT 6  
LAFAYETTE IN 47904

02-22-1999

Principal Residence

Enter your county at time of filing (see instructions)

If your address above is the same as your principal/physical residence address at the time of filing, check this box . . .

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no./ste. no.

City

State

ZIP code

If your California filing status is different from your federal filing status, check the box here . . . . .

Filing Status

1  Single

4  Head of household (with qualifying person). See instructions.

2  Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

5  Qualifying surviving spouse/RDP. Enter year spouse/RDP died.   
See instructions.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. . . . .  6

Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions.  7  X \$144 =  \$  144

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions . . . . .  8  X \$144 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . .  9  X \$144 =  \$

Your name:  Your SSN or ITIN:

**10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ..... ● 10  X \$446 = ● \$

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ..... ● 11 \$

<b>12</b> State wages from your federal Form(s) W-2, box 16 ..... ● 12 <input type="text" value="54494"/> .00	
<b>13</b> Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13 <input type="text" value="54494"/> .00	
<b>14</b> California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. .... ● 14 <input type="text"/> .00	
<b>15</b> Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... ● 15 <input type="text" value="54494"/> .00	
<b>16</b> California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. .... ● 16 <input type="text"/> .00	
<b>17</b> California adjusted gross income. Combine line 15 and line 16. .... ● 17 <input type="text" value="54494"/> .00	
<b>18</b> Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. .... \$5,363 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$10,726 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions. . . ● 18 <input type="text" value="5363"/> .00	
<b>19</b> Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... ● 19 <input type="text" value="49131"/> .00	

<b>31</b> Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	
● <input type="checkbox"/> FTB 3800 ● <input type="checkbox"/> FTB 3803 ..... ● 31 <input type="text" value="1569"/> .00	
<b>32</b> Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$237,035, see instructions. .... ● 32 <input type="text" value="144"/> .00	
<b>33</b> Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33 <input type="text" value="1425"/> .00	
<b>34</b> Tax. See instructions. Check the box if from: ● <input type="checkbox"/> Schedule G-1 ● <input type="checkbox"/> FTB 5870A. . . ● 34 <input type="text"/> .00	
<b>35</b> Add line 33 and line 34. .... ● 35 <input type="text" value="1425"/> .00	

<b>40</b> Nonrefundable Child and Dependent Care Expenses Credit. See instructions. .... ● 40 <input type="text"/> .00	
<b>43</b> Enter credit name <input type="text" value="OTHER STATE"/> code ● <input type="text" value="187"/> and amount. . . ● 43 <input type="text" value="68"/> .00	
<b>44</b> Enter credit name <input type="text"/> code ● <input type="text"/> and amount. . . ● 44 <input type="text"/> .00	

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Your name:  Your SSN or ITIN:

**Special Credits**

45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45  .00

46 Nonrefundable Renter's Credit. See instructions ..... ● 46  .00

47 Add line 40 through line 46. These are your total credits ..... ● 47  .00

48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48  .00

**Other Taxes**

61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61  .00

62 Mental Health Services Tax. See instructions ..... ● 62  .00

63 Other taxes and credit recapture. See instructions ..... ● 63  .00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. .... ● 64  .00

**Payments**

71 California income tax withheld. See instructions ..... ● 71  .00

72 2023 California estimated tax and other payments. See instructions ..... ● 72  .00

73 Withholding (Form 592-B and/or Form 593). See instructions ..... ● 73  .00

74 Excess SDI (or VPMI) withheld. See instructions ..... ● 74  .00

75 Earned Income Tax Credit (EITC). See instructions ..... ● 75  .00

76 Young Child Tax Credit (YCTC). See instructions ..... ● 76  .00

77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77  .00

78 Add line 71 through line 77. These are your total payments. See instructions ..... ● 78  .00

**Use Tax**

91 **Use Tax.** Do not leave blank. See instructions ..... ● 91  .00

If line 91 is zero, check if:  No use tax is owed.  You paid your use tax obligation directly to CDTFA.

**ISR Penalty**

92 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ●

If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions ..... ● 92  .00

**Overpaid Tax/Tax Due**

93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ..... ● 93  .00

94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ..... ● 94  .00

95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. .... ● 95  .00

96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92. .... ● 96  .00

97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. .... ● 97  .00

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2024</b> estimated tax . . . . . ● <b>98</b> <input type="text" value="0"/> .00
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . . ● <b>99</b> <input type="text" value="838"/> .00
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . . ● <b>100</b> <input type="text"/> .00

<b>Contributions</b>		<b>Code</b>	<b>Amount</b>
	California Seniors Special Fund. See instructions . . . . . ●	<b>400</b>	<input type="text"/> .00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . . ●	<b>401</b>	<input type="text"/> .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . . ●	<b>403</b>	<input type="text"/> .00
	California Breast Cancer Research Voluntary Tax Contribution Fund . . . . . ●	<b>405</b>	<input type="text"/> .00
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . . ●	<b>406</b>	<input type="text"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . . ●	<b>407</b>	<input type="text"/> .00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund . . . . . ●	<b>408</b>	<input type="text"/> .00
	California Sea Otter Voluntary Tax Contribution Fund . . . . . ●	<b>410</b>	<input type="text"/> .00
	California Cancer Research Voluntary Tax Contribution Fund . . . . . ●	<b>413</b>	<input type="text"/> .00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . . ●	<b>422</b>	<input type="text"/> .00
	State Parks Protection Fund/Parks Pass Purchase . . . . . ●	<b>423</b>	<input type="text"/> .00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . . ●	<b>424</b>	<input type="text"/> .00
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . . ●	<b>425</b>	<input type="text"/> .00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . . ●	<b>438</b>	<input type="text"/> .00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . . ●	<b>439</b>	<input type="text"/> .00
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . . ●	<b>440</b>	<input type="text"/> .00
	Suicide Prevention Voluntary Tax Contribution Fund . . . . . ●	<b>444</b>	<input type="text"/> .00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund . . . . . ●	<b>445</b>	<input type="text"/> .00
	<b>110</b> Add amounts in code 400 through code 445. This is your total contribution . . . . . ● <b>110</b>		<input type="text"/> .00

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Your name:  Your SSN or ITIN:

**Amount You Owe** 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● 111  .00  
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** 112 Interest, late return penalties, and late payment penalties . . . . . 112  .00

113 Underpayment of estimated tax.  
Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** . . . . . ● 113  .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 114  .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . ● 115  .00

**Refund and Direct Deposit** Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type  
● Routing number   Checking ● Account number  ● 116 Direct deposit amount  .00  
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
● Type  
● Routing number   Checking ● Account number  ● 117 Direct deposit amount  .00  
 Savings

**Voter Info.** For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions . . . . .

**Health Care Coverage Info.** Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions . . . . . ●  Yes  No

**Sign your tax return on Side 6**

Your name:  Your SSN or ITIN:

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature:  Date:  Spouse's/RDP's signature (if a joint tax return, both must sign):

Your email address. Enter only one email address.   
 Preferred phone number

# Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

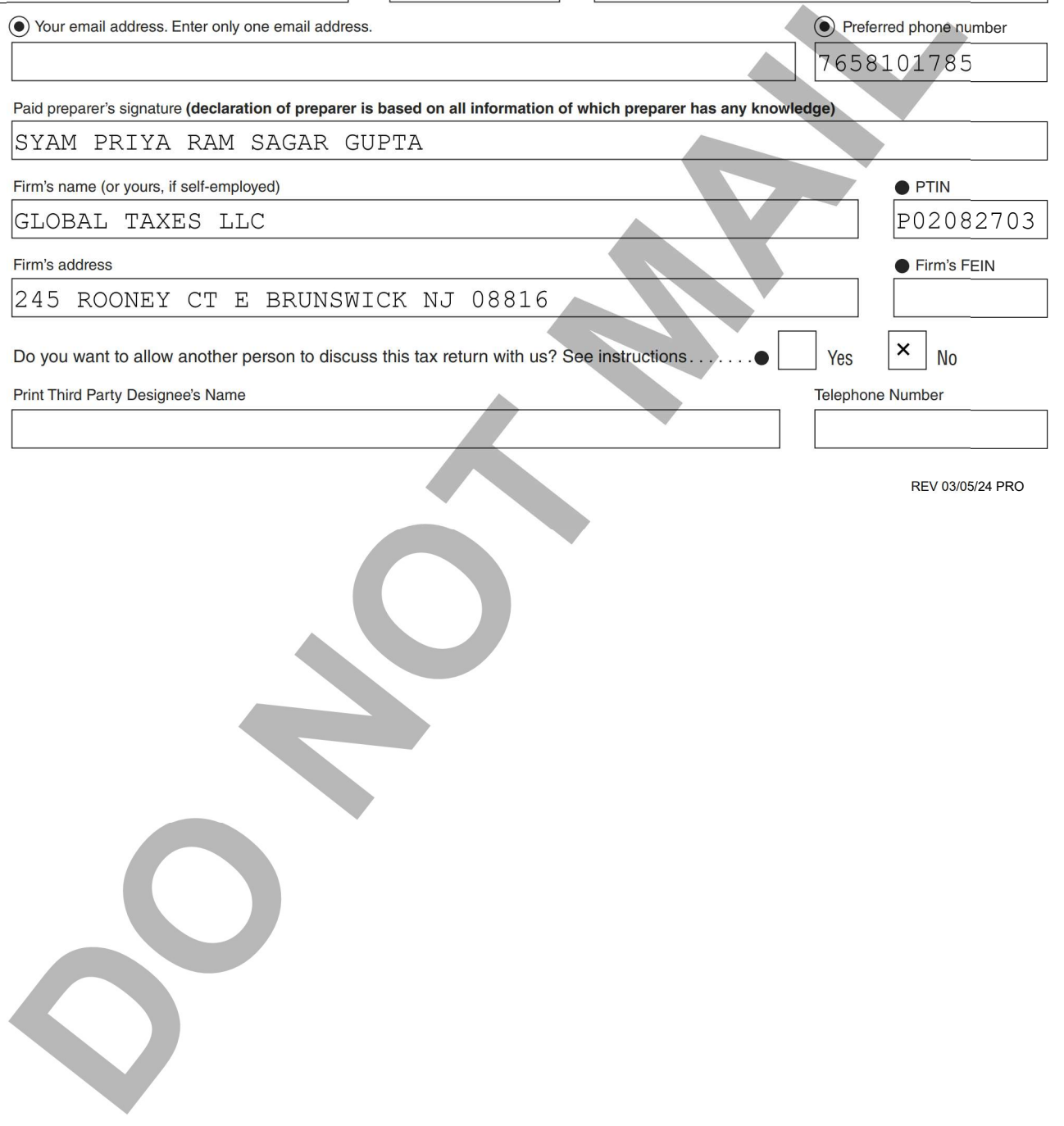
Firm's name (or yours, if self-employed)   PTIN

Firm's address   Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .  Yes  No

Print Third Party Designee's Name  Telephone Number

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# 2023 California Adjustments — Residents

## CA (540)

**Important:** Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return: KRITHIKESH SIVAKUMAR  
 SSN or ITIN: 712134355

Part I Income Adjustment Schedule		A Federal Amounts	B Subtractions	C Additions
Section A – Income from federal Form 1040 or 1040-SR		(taxable amounts from your federal tax return)	See instructions	See instructions
1 a	Total amount from federal Form(s) W-2, box 1. See instructions . . . . . 1a	54494		
b	Household employee wages not reported on federal Form(s) W-2 . . . . . 1b			
c	Tip income not reported on line 1a . . . . . 1c			
d	Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . 1d			
e	Taxable dependent care benefits from federal Form 2441, line 26 . . . . . 1e			
f	Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . 1f			
g	Wages from federal Form 8919, line 6. . . . . 1g			
h	Other earned income. See instructions . . . . . 1h	0		
i	Nontaxable combat pay election. See instructions. . . . . 1i			
z	Add line 1a through line 1i. . . . . 1z	54494		
2	Taxable interest. a <input checked="" type="radio"/> 2b <input checked="" type="radio"/>			
3	Ordinary dividends. See instructions. a <input checked="" type="radio"/> 3b <input checked="" type="radio"/>			
4	IRA distributions. See instructions. a <input checked="" type="radio"/> 4b <input checked="" type="radio"/>			
5	Pensions and annuities. See instructions. a <input checked="" type="radio"/> 5b <input checked="" type="radio"/>			
6	Social security benefits. a <input checked="" type="radio"/> 6b <input checked="" type="radio"/>			
7	Capital gain or (loss). See instructions . . . . . 7			
<b>Section B – Additional Income from federal Schedule 1 (Form 1040)</b>				
1	Taxable refunds, credits, or offsets of state and local income taxes . . . . . 1			
2 a	Alimony received. See instructions. . . . . 2a			
3	Business income or (loss). See instructions. . . . 3			
4	Other gains or (losses) . . . . . 4			
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . 5	0		
6	Farm income or (loss) . . . . . 6			
7	Unemployment compensation . . . . . 7			

Section B – Additional Income Continued	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>8</b> Other income:			
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>b</b> Gambling . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>	
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>		
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>		
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>		
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>		
<b>k</b> Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>
<b>l</b> 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 . . <b>8l</b>	<input type="radio"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>		
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>	
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>	
<b>p</b> IRC Section 461(l) excess business loss adjustment <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLÉ account . . <b>8q</b>	<input type="radio"/>		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input type="radio"/>		
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . <b>8s</b>	<input type="radio"/> ( )		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input type="radio"/>		
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input type="radio"/>		
<b>z</b> Other income. List type and amount.  <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	<b>8z</b>		

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Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>9 a</b> Total other income. Add lines 8a through 8z. <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b1</b> Disaster loss deduction from form FTB 3805V. <b>9b1</b>		<input type="radio"/>	
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>	
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>		<input type="radio"/>	
<b>10 Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	<input type="radio"/> 54494	<input type="radio"/>	<input type="radio"/>

**Section C – Adjustments to Income**  
from federal Schedule 1 (Form 1040)

<b>11</b> Educator expenses . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Health savings account deduction . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>	
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input type="radio"/>		<input type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions. . . . . <b>15</b>	<input type="radio"/>	<input type="radio"/>	
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans. <b>16</b>	<input type="radio"/>		
<b>17</b> Self-employed health insurance deduction. See instructions. . . . . <b>17</b>	<input type="radio"/>	<input type="radio"/>	
<b>18</b> Penalty on early withdrawal of savings . . . . . <b>18</b>	<input type="radio"/>		
<b>19 a</b> Alimony paid. . . . . <b>19a</b>	<input type="radio"/>		<input type="radio"/>
<b>b</b> Recipient's: SSN <input type="radio"/>			
Last Name <input type="radio"/>			
<b>20</b> IRA deduction . . . . . <b>20</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Student loan interest deduction . . . . . <b>21</b>	<input type="radio"/>		<input type="radio"/>
<b>22</b> Reserved for future use. . . . . <b>22</b>			
<b>23</b> Archer MSA deduction. . . . . <b>23</b>	<input type="radio"/>		

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Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>d</b>	Reforestation amortization and expenses. . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . <b>24e</b>	<input checked="" type="radio"/>		
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>		
<b>i</b>	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. . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>j</b>	Housing deduction from federal Form 2555 . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>k</b>	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input checked="" type="radio"/>		
<b>z</b>	Other adjustments. List type and amount.  <input checked="" type="radio"/> . . . . . <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b>	Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b>	Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27</b>	<b>Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input checked="" type="radio"/>	54494 <input checked="" type="radio"/>	<input checked="" type="radio"/>

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**Part II Adjustments to Federal Itemized Deductions**

Check the box if you did NOT itemize for federal but will itemize for California

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> _____ <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 54494 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 4087 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . <b>4</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>.5a</b> <input checked="" type="radio"/> 2765 <input checked="" type="radio"/> 2765	2765	<input checked="" type="radio"/> 2765	
<b>b</b> State and local real estate taxes . . . . . <b>.5b</b> <input checked="" type="radio"/>			
<b>c</b> State and local personal property taxes . . . . . <b>.5c</b> <input checked="" type="radio"/>			
<b>d</b> Add line 5a through line 5c. . . . . <b>.5d</b> <input checked="" type="radio"/> 2765	2765		
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . . <b>.5e</b> <input checked="" type="radio"/> 2765 <input checked="" type="radio"/> 2765 <input checked="" type="radio"/> 0	2765	<input checked="" type="radio"/> 2765	<input checked="" type="radio"/> 0
<b>6</b> Other taxes. List type <input checked="" type="radio"/> _____ <b>6</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . . <b>7</b> <input checked="" type="radio"/> 2765 <input checked="" type="radio"/> 2765 <input checked="" type="radio"/> 0	2765	<input checked="" type="radio"/> 2765	<input checked="" type="radio"/> 0
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . . <b>.8a</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098 . . . . . <b>.8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>.8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . . <b>.8d</b>			
<b>e</b> Add line 8a through line 8c. . . . . <b>.8e</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . . <b>10</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>			
11 Gifts by cash or check. . . . . 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check. . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year. . . . . 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 . . . . . 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>			
16 Other—from list in federal instructions. . . . . 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . 17	<input type="radio"/> 2765	<input type="radio"/> 2765	<input type="radio"/> 0
<b>18 Total.</b> Combine line 17 column A less column B plus column C . . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
<b>Job Expenses and Certain Miscellaneous Deductions</b>			
19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Tax preparation fees . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other expenses: investment, safe deposit box, etc. List type. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
22 Add line 19 through line 21 . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
23 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . .	<input type="radio"/> 54494	<input type="radio"/>	<input type="radio"/>
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 1090
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
<b>26 Total Itemized Deductions.</b> Add line 18 and line 25 . . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
27 Other adjustments. See instructions. Specify. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28 Combine line 26 and line 27. . . . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
<b>29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>			
Single or married/RDP filing separately . . . . .		\$237,035	
Head of household . . . . .		\$355,558	
Married/RDP filing jointly or qualifying surviving spouse/RDP. . . . .		\$474,075	
<b>No.</b> Transfer the amount on line 28 to line 29.			
<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. . . . .	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/> 0
<b>30 Enter the larger of the amount on line 29 or your standard deduction shown below:</b>			
Single or married/RDP filing separately. See instructions . . . . .		\$5,363	
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . \$10,726			
<b>Transfer the amount on line 30 to Form 540, line 18.</b> . . . . .	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 5363



# 2023 Other State Tax Credit

# S

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return KRITHIKESH SIVAKUMAR	SSN, ITIN, or FEIN 712134355
--	---------------------------------

### Part I Double-Taxed Income (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> WAGES, SALARIES, TIPS	<input checked="" type="radio"/> 2607	<input checked="" type="radio"/> 2607
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>1 Total double-taxed income</b>	<input checked="" type="radio"/> 2607	<input checked="" type="radio"/> 2607

### Part II Figure Your Other State Tax Credit (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability. See instructions . . . . .	<input checked="" type="radio"/> <b>2</b>	1425	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) . . . . .	<input checked="" type="radio"/> <b>3</b>	2607	00
<b>4</b> California adjusted gross income. See instructions . . . . .	<input checked="" type="radio"/> <b>4</b>	54494	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 . . . . .	<input checked="" type="radio"/> <b>5</b>	0.0478	
<b>6</b> Multiply line 2 by line 5 . . . . .	<input checked="" type="radio"/> <b>6</b>	68	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> IN See instructions . . . . .	<input checked="" type="radio"/> <b>7</b>	81	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) . . . . .	<input checked="" type="radio"/> <b>8</b>	2607	00
<b>9</b> Adjusted gross income taxable by other state. See instructions . . . . .	<input checked="" type="radio"/> <b>9</b>	2607	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 . . . . .	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 . . . . .	<input checked="" type="radio"/> <b>11</b>	81	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> . See instructions . . . . .	<input checked="" type="radio"/> <b>12</b>	68	00

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# 2023 Passive Activity Loss Limitations

# 3801

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on tax return KRITHIKESH SIVAKUMAR	SSN, ITIN, FEIN, or CA corporation no. 712134355
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### Part I 2023 Passive Activity Loss

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.  
Be sure to use California amounts.

#### Rental Real Estate Activities with Active Participation

<input checked="" type="radio"/> 1a Activities with net income from Part IV, column (a) . . . . .	1a		00		
<input checked="" type="radio"/> 1b Activities with net loss from Part IV, column (b) . . . . .	1b	( )	00		
<input checked="" type="radio"/> 1c Prior year unallowed losses from Part IV, column (c) . . . . .	1c	( )	00		
<input checked="" type="radio"/> 1d Combine line 1a, line 1b, and line 1c . . . . .	1d				00

#### All Other Passive Activities

<input checked="" type="radio"/> 2a Activities with net income from Part V, column (a) . . . . .	2a		0 00		
<input checked="" type="radio"/> 2b Activities with net loss from Part V, column (b) . . . . .	2b	( -6908 )	00		
<input checked="" type="radio"/> 2c Prior year unallowed losses from Part V, column (c) . . . . .	2c	( )	00		
<input checked="" type="radio"/> 2d Combine line 2a, line 2b, and line 2c . . . . .	2d			-6908	00
<input checked="" type="radio"/> 3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions. . . . .	3			-6908	00

### Part II Special Allowance for Rental Real Estate Activities with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

<input checked="" type="radio"/> 4 Enter the smaller of losses from line 1d or line 3 . . . . .	4				00
<input checked="" type="radio"/> 5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	5		00		
<input checked="" type="radio"/> 6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 . . . . .	6		00		
<input checked="" type="radio"/> 7 Subtract line 6 from line 5 . . . . .	7		00		
<input checked="" type="radio"/> 8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000 . . . . .	8				00
<input checked="" type="radio"/> 9 Enter the smaller of line 4 or line 8 . . . . .	9			0	00

### Part III Total Losses Allowed

<input checked="" type="radio"/> 10 Add the income, if any, from line 1a and line 2a and enter the total. . . . .	10			0	00
<input checked="" type="radio"/> 11 Total losses allowed from all passive activities for 2023. Add line 9 and line 10 . . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	11			0	00

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**California Passive Activity Worksheet (See General Instructions for Step 1.)**

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
FLAT NO 2B	SCH E	N/A	-6908	0	-6908

**California Adjustment Worksheets (See General Instructions for Step 4.)**

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
---	--	---	---	---

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total .....		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total .....		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is <b>positive</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is <b>negative</b> , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total .....		3(c)	3(d)***	3(e)

\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.  
 \*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.  
 \*\*\* This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.

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 KRITHIKESH Last name SIVAKUMAR Your social security number 712 13 4355

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 1001 FANNON DR, UNIT 6 Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State IN ZIP code 47904 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

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

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents

Income section table with rows 1a through 1z and columns for amounts and taxable amounts

Table with rows 2a through 6a and columns for taxable interest, ordinary dividends, IRA distributions, pensions and annuities, social security benefits

Table with rows 7 through 15 and columns for capital gain or loss, total income, adjusted gross income, standard deduction or itemized deductions, qualified business income deduction, taxable income

Tax and Credits table with rows 16-24. Includes Tax (see instructions), Amount from Schedule 2, Child tax credit, Amount from Schedule 3, Other taxes, and total tax.

Payments table with rows 25-33. Includes Federal income tax withheld (Form(s) W-2, 1099, etc.), 2023 estimated tax payments, Earned income credit, and total payments.

Refund table with rows 34-36. Includes overpaid amount, routing number, account number, and amount applied to 2024 estimated tax.

Amount You Owe table with rows 37-38. Includes amount you owe and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration and signature fields for taxpayer and spouse, including occupation and ID protection PIN.

Paid Preparer Use Only section with fields for preparer's name, signature, date, PTIN, firm's name, address, and phone number.

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

Your social security number  
712-13-4355

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	0.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	0.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .		<b>20</b>
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>
<b>22</b>	Reserved for future use . . . . .		<b>22</b>
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	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 . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

KRITHIKESH SIVAKUMAR

Your social security number

712-13-4355

**Part I Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** FLAT NO 2B SHIYAM BRINDAVAN APTS ASHOK NAGAR, CHENNAI, TAMILNADU IN 600083

**B**  
**C**

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
<b>A</b> 3		365		0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 563.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 1,024.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 854.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 1,954.		
<b>15</b> Supplies . . . . .	<b>15</b> 2,515.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 1,124.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 7,471.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -6,908.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 0. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 563.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 7,471.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b> ( 0. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> 0.		



# Passive Activity Loss Limitations

See separate instructions.  
 Attach to Form 1040, 1040-SR, or 1041.  
 Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

KRITHIKESH SIVAKUMAR

Identifying number

712-13-4355

**Part I 2023 Passive Activity Loss**

**Caution:** Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .	<b>1a</b>		
<b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .	<b>1b</b>	( )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . .	<b>1c</b>	( )	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .			<b>1d</b>

**All Other Passive Activities**

<b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .	<b>2a</b>	0.	
<b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .	<b>2b</b>	( -6,908. )	
<b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .	<b>2c</b>	( )	
<b>d</b> Combine lines 2a, 2b, and 2c . . . . .			<b>2d</b> -6,908.

<b>3</b> Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . .			<b>3</b> -6,908.
--	--	--	------------------

If line 3 is a loss and: • Line 1d is a loss, go to Part II.  
 • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	<b>4</b>	
<b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .	<b>5</b>	
<b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions <b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	<b>6</b>	
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>8</b>	
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions . . . . .	<b>9</b>	0.

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>	0.
<b>11</b> <b>Total losses allowed from all passive activities for 2023.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>	0.

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c.** See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c					

For Paperwork Reduction Act Notice, see instructions.

**Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
FLAT NO 2B	0.	6,908.			6,908.
<b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c	0.	6,908.			

**Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
<b>Total</b>			1.00		

**Part VII Allocation of Unallowed Losses. See instructions.**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
FLAT NO 2B	E Ln 22	6,908.	1.00000000	6,908.
<b>Total</b>		6,908.	1.00	6,908.

**Part VIII Allowed Losses. See instructions.**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
FLAT NO 2B	E Ln 22	6,908.	6,908.	0.
<b>Total</b>		6,908.	6,908.	0.

**Indiana Part-Year or Full-Year Nonresident  
Individual Income Tax Return** **2023**

If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY):

from    to:

Due April 15, 2024  
Place "X" in box   
if amending

Your Social Security Number  712  13  4355

Spouse's Social Security Number

Place "X" in box if applying for ITIN

Place "X" in box if applying for ITIN

Your first name  KRITHIKESH  Initial  Last name  SIVAKUMAR  Suffix

If filing a joint return, spouse's first name  Initial  Last name  Suffix

Present address (number and street or rural route)  1001 FANNON DR, UNIT 6  Place "X" in box if you are married filing separately.

City  LAFAYETTE State  IN ZIP/Postal code  47904

Foreign country 2-character code (see instructions)

Enter below the **2-digit county code** numbers (found on the back of Schedule CT-40PNR) for the county where you lived and worked on Jan. 1, 2023.

County where you lived  00 County where you worked  79 County where spouse lived  County where spouse worked

**Round all entries**

1. Complete Schedule A first. Enter here the amount from Section 3, line 36B, and enclose Schedule A \_\_\_\_\_ **Indiana Income**  1  2607  .00
2. Enter amount from Schedule B, line 6, and enclose Schedule B \_\_\_\_\_ **Indiana Add-Backs**  2   .00
3. Add line 1 and line 2 \_\_\_\_\_  3  2607  .00
4. Enter amount from Schedule C, line 12, and enclose Schedule C \_\_\_\_\_ **Indiana Deductions**  4   .00
5. Subtract line 4 from line 3 \_\_\_\_\_  5  2607  .00
6. You must complete Schedule D. Enter amount from Schedule D, line 9, and enclose Schedule D \_\_\_\_\_ **Indiana Exemptions**  6  48  .00
7. Subtract line 6 from line 5 \_\_\_\_\_ **Indiana Adjusted Gross Income**  7  2559  .00
8. State adjusted gross income tax: multiply line 7 by 3.15% (.0315) (if answer is less than zero, leave blank) \_\_\_\_\_  8  81  .00
9. County tax. Enter county tax due from Schedule CT-40PNR (if answer is less than zero, leave blank) \_\_\_\_\_  9  33  .00
10. Other taxes. Enter amount from Schedule E, line 5 (enclose sch.) \_\_\_\_\_  10   .00
11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back \_\_\_\_\_ **Indiana Taxes**  11  114  .00





Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

712 13 4355

**Section 1: Income or (Loss)** Enter in Column A the same income or loss you reported on your 2023 federal income tax return, Form 1040, Form 1040-SR, and Form 1040 Schedule 1 (except for line 19B and/or a net operating loss carryforward on line 20B; see instructions). Round all entries.

	Column A			Column B		
	Income from Federal Return			Income Taxed by Indiana		
1. Your wages, salaries, tips, commissions, etc _____	1A	54494	.00	1B	2607	.00
2. Spouse's wages, salaries, tips, commissions, etc _____	2A		.00	2B		.00
3. Taxable interest income _____	3A		.00	3B		.00
4. Dividend income _____	4A		.00	4B		.00
5. Taxable refunds, credits, or offsets of state and local taxes from your federal return _____	5A		.00	5B		.00
6. Alimony received _____	6A		.00	6B		.00
7. Business income or loss from federal Schedule C _____	7A		.00	7B		.00
8. Capital gain or loss from sale or exchange of property from your federal return _____	8A		.00	8B		.00
9. Other gains or (losses) from Form 4797 _____	9A		.00	9B		.00
10. Taxable IRA distribution _____	10A		.00	10B		.00
11. Taxable pensions and annuities _____	11A		.00	11B		.00
12. Net rent or royalty income or loss reported on federal Schedule E _____	12A	0	.00	12B	0	.00
13. Income or loss from partnerships _____	13A		.00	13B		.00
14. Income or loss from trusts and estates _____	14A		.00	14B		.00
15. Income or loss from S corporations _____	15A		.00	15B		.00
16. Farm income or loss from federal Schedule F _____	16A		.00	16		.00
17. Unemployment compensation _____	17A		.00	17B		.00
18. Taxable Social Security benefits _____	18A		.00	18B		.00
19. Indiana apportioned income from Schedule IT-40PNRA _____				19B		.00
20. Other income reported on your federal return _____	20A		.00	20B		.00
List source(s). (Do not include federal net operating loss in Column B. See instructions.)						
21. Subtotal: add lines 1 through 2 _____	21A	54494	.00	21B	2607	.00



**Proration Section** See instructions.

21C. **Note:** Nonresident military personnel see special instructions and complete worksheet \_\_\_\_\_ 21C  .00

21D. For all other individuals, divide the amount on line 21B by the amount on line 21A (see instructions if either line 21A and/or 21B are less than zero). Please round your answer to a decimal followed by three numbers. Example:  $\$3,100 \div \$8,000 = .3875$ , which rounds to .388 (do not enter a number greater than 1.00). Enter result here and on Schedule D, line 8 \_\_\_\_\_ 21D  0.048

**Section 2: Adjustments to Income** Note: Enter in Column A only those deductions claimed on your 2023 federal income tax return, Form 1040, Form 1040-SR, and Form 1040, Schedule 1, Part II. Round all entries.

	Column A Federal Adjustments		Column B Indiana Adjustments	
22. Educator expenses (see instructions) _____	22A	<input type="text"/> .00	22B	<input type="text"/> .00
23. Certain business expenses of reservists performing artists, etc _____	2 A	<input type="text"/> .00	23B	<input type="text"/> .00
24. Health savings account deduction _____	2 A	<input type="text"/> .00	24B	<input type="text"/> .00
25. Moving expenses (see instructions) _____	25A	<input type="text"/> .00	25B	<input type="text"/> .00
26. Deductible part of self-employment tax _____	26A	<input type="text"/> .00	26B	<input type="text"/> .00
27. Self-employed, SEP, SIMPLE, and qualified plans _____	27A	<input type="text"/> .00	27B	<input type="text"/> .00
28. Self-employed health insurance deduction _____	28A	<input type="text"/> .00	28B	<input type="text"/> .00
29. Penalty on early withdrawal of savings _____	29A	<input type="text"/> .00	29B	<input type="text"/> .00
30. Alimony paid _____	30A	<input type="text"/> .00	30B	<input type="text"/> .00
31. IRA deduction _____	31A	<input type="text"/> .00	31B	<input type="text"/> .00
32. Student loan interest deduction (see instructions) _____	3 A	<input type="text"/> .00	32B	<input type="text"/> .00
33. Reserved for future use _____	33A	<input type="text"/> .00	33B	<input type="text"/> .00
34. Other (see instructions) <input type="text"/>	A	<input type="text"/> .00	34B	<input type="text"/> .00
35. Add lines 22 through 34 _____	35A	<input type="text"/> .00	35B	<input type="text"/> .00

**Section 3: Totals**

36. Subtract line 35 from line 21 of Section 1. Carry amount from line 36B to Form IT-40PNR, line 1 \_\_\_\_\_ 36A  54494 .00 36B  2607 .00



Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

712 13 4355

Complete and enclose Schedule IN-DEP: Dependent Information and Additional Dependent Child Information if you are claiming dependents on lines 2 and/or 3 below. Complete and enclose Schedule IN-DEP-A: Adopted Dependent Information if you are claiming dependents on line 6 below.

Round all entries

1. Enter \$2000 if you are married filing jointly; otherwise, enter \$1000   1  1000 .00

2. Enter the number of dependents listed on Schedule IN-DEP, Box 5  x \$1000  2  .00  
You **MUST** enclose Schedule IN-DEP.

3. You may claim an additional exemption for each qualifying dependent child:
- who is a son, stepson, daughter, stepdaughter, foster child and/or child for whom you are a legal guardian;
  - who was under the age of 19 by Dec. 31, 2023; or
  - who is a full-time student who was under the age of 24 by Dec. 31, 2023; and
  - who you are eligible to claim as a dependent on line 2 above.

Enter the number of additional dependents listed on Schedule IN-DEP, Box 6.  x \$1500  3  .00

4. Place "X" in box(es) below if, by December 31, 2023

You were age 65 or older  and/or blind

Spouse was 65 or older  and/or blind

Total number of boxes with Xs  x \$1000  4  .00

5. If age 65 or older, enter amount from Schedule A, line 36A \$

- If filing as married filing separately and this amount is less than \$20,000, place "X" in the "You were age 65 or older" box below.
- For all other filers age 65 or older, if this amount is less than \$40,000, place "X" in appropriate box(es) below.

You were age 65 or older

Spouse was 65 or older

Total number of boxes with Xs  x \$500  5  .00

6. Enter the number of additional adopted child exemptions listed on Schedule IN-DEP-A, Box 6  x \$3000  6  .00  
You **MUST** enclose Schedule IN-DEP-A.

7. Add lines 1, 2, 3, 4, 5 and 6  7  1000 .00

8. Enter the number from Schedule A, Proration Section, line 21D  8  0.048

9. Multiply line 7 by line 8. Enter here and on Form IT-40PNR, line 6  **Total Exemptions** 9  48 .00

Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

712 13 4355

**Round all entries**

1. Indiana state tax withheld: See instructions _____	1	73	.00
2. Indiana county tax withheld: See instructions _____	2	30	.00
3. Pass Through Entity Tax Credit _____	3		.00
4. Estimated tax paid for 2023: include any extension payment made with Form IT-9 _____	4		.00
5. Unified tax credit for the elderly _____	5		.00
6. Earned income credit: see instructions Enter earned income credit from Schedule IN-EIC, line <b>A-3</b> _____ Box A <input type="text"/> .00  Enter number from Schedule A, Proration Section, line 21D ___ Box B <input type="text"/> .  Multiply Box A by Box B, enter total here _____	6		.00
7. Lake County residential income tax credit _____	7		.00
8. Economic development for a growing economy credit. Enter amount from Schedule IN-EDGE, line 19 (enclose schedule) _____	8		.00
9. Economic development for a growing economy retention credit. Enter amount from Schedule IN-EDGE-R, line 19 (enclose schedule) _____	9		.00
10. Headquarters relocation credit (refundable portion - see instructions) _____	10		.00
11. Adoption Credit _____	11		.00
12. Reserved for future use _____	12		.00
13. Add lines 1 through 12. Enter total here and on Form IT-40PNR, line 12 _____ <b>Total Credits</b>	13	103	.00

**Schedule IN-DONATE**

**Important:** The amount on line 2 cannot exceed the amount on Form IT-40PNR, line 16.

1. Donations: List fund name, 3-digit code and amount to be donated (see instructions)

a. Enter fund name <input type="text"/>	code no. <input type="text"/>	1a	<input type="text"/>	.00
b. Enter fund name <input type="text"/>	code no. <input type="text"/>	1b	<input type="text"/>	.00
c. Enter fund name <input type="text"/>	code no. <input type="text"/>	1c	<input type="text"/>	.00
2. Add lines 1a through 1c. Enter total here and on Form IT-40PNR, line 17 <b>Total Donations</b>		2	<input type="text"/>	.00





Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

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**Section 1: Residency Information**

List all state(s) and dates of your (and your spouse's, if filing jointly) residency during 2023. Enter 2-letter state name (e.g. "IL" for Illinois) or the letters "OC" if you were a resident of a foreign country (see instructions).

**Example**

State of Residence	Date From (MM/DD)	Date To (MM/DD)	Did you file a tax return with the state/country? Place "X" in appropriate box.
IL	01 01 2023	06 01 2023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
IN	06 02 2023	12 31 2023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

**Your information**

	(a) State of Residence	(b) Date From (MM/DD)	(c) Date To (MM/DD)	Did you file a tax return with the state/country? Place "X" in appropriate box.
1A	CA	01 01 2023	12 31 2023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1B				Yes <input type="checkbox"/> No <input type="checkbox"/>
1C				Yes <input type="checkbox"/> No <input type="checkbox"/>
1D				Yes <input type="checkbox"/> No <input type="checkbox"/>

**Spouse's information if married filing jointly**

	(a) State of Residence	(b) Date From (MM/DD)	(c) Date To (MM/DD)	Did you file a tax return with the state/country? Place "X" in appropriate box.
2A				Yes <input type="checkbox"/> No <input type="checkbox"/>
2B				Yes <input type="checkbox"/> No <input type="checkbox"/>
2C				Yes <input type="checkbox"/> No <input type="checkbox"/>
2D				Yes <input type="checkbox"/> No <input type="checkbox"/>

Turn over to complete Section 2



Section 2: Additional Information

1. Federal filing information

Are you filing a federal income tax return for 2023? Place "X" in appropriate box. Yes  No

2. Extension of time to file

- a. Place "X" in box if you have filed a federal extension of time to file, Form 4868, or made an online extension payment.
- b. Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or made an Indiana extension payment online.

3. Farm/Fishing income

Place "X" in box if at least two-thirds of your gross income was made from farming or fishing.   
Important: If you placed an "X" in the box, you MUST attach Schedule IT-2210.

4. Schedule IN-40PA filers. If you are eligible to file federal Form 8857, Request for Innocent Spouse Relief, and are completing Indiana Schedule IN-40PA, enclose Schedule IN-40PA and check the box.

5. Date of death

If any individual listed at the top of the IT-40PNR died during 2023, enter date of death (MM/DD).

Taxpayer's date of death   2023 Spouse's date of death   2023

Authorization: Sign Form IT-40PNR after reading the following statement.

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue (DOR) to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I grant permission to DOR to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

6. Your daytime telephone number

Your email address

I authorize the Department to discuss my return with my personal representative.

Yes  No  If yes, complete the information below.

Personal Representative's Name (please print)

Telephone number

Address

City

State  ZIP Code

Paid Preparer: Firm's Name (or yours if self-employed)

IN-OPT on file with paid preparer if not filing electronically

PTIN

Address

City

State  ZIP Code

Preparer's signature



Name(s) shown on Form IT-40PNR

Your Social Security Number

KRITHIKESH SIVAKUMAR

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**SECTION 1: To be completed by those taxpayers who were residents of an Indiana county as of Jan. 1, 2023.**

- |   | Column A - Yourself                  | Column B - Spouse's                  |
|---|--------------------------------------|--------------------------------------|
| 1. Enter the amount from IT-40PNR, line 7 (see instructions if you lived in a reciprocal state but worked in Indiana). <b>Note:</b> If both you and your spouse lived in the same county on January 1, enter the entire amount on line 1A only (see instructions) _____     | 1A <input type="text" value=""/> .00 | 1B <input type="text" value=""/> .00 |
| 2. Enter the county tax rate from the chart on the back of this schedule for the county where you lived on Jan. 1, 2023 _____   | 2A <input type="text" value=""/>     | 2B <input type="text" value=""/>     |
| 3. Multiply line 1 by the rate on line 2 (leave blank if less than zero)  | 3A <input type="text" value=""/> .00 | 3B <input type="text" value=""/> .00 |
| 4. Add lines 3A and 3B. Enter the total here. <b>Perry County residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 5 and 6.</b> Otherwise, enter the total here and on line 7 below. _____ | 4 <input type="text" value=""/> .00  | 4 <input type="text" value=""/> .00  |
| 5. Enter the amount of income that was taxed by certain Kentucky localities (see instructions) _____  | 5 <input type="text" value=""/> .00  | 5 <input type="text" value=""/> .00  |
| 6. Multiply line 5 by the rate for Perry County. See County Rate Chart and enter total here _____   | 6 <input type="text" value=""/> .00  | 6 <input type="text" value=""/> .00  |
| 7. Enter total of line 4 minus line 6. Continue with Section 2 below if you are married filing jointly and you/spouse need to complete it. Otherwise, enter this amount on line 9 of Form IT-40PNR _____  | 7 <input type="text" value=""/> .00  | 7 <input type="text" value=""/> .00  |

**SECTION 2: To be completed by those taxpayers who, on Jan. 1, 2023, were not residents of an Indiana county, but who worked in Indiana as of Jan. 1, 2023**

- |   | Column A - Yourself                      | Column B - Spouse's                  |
|---|--|--------------------------------------|
| 1. Enter your principal employment income (see instructions) _____  | 1A <input type="text" value="2607"/> .00 | 1B <input type="text" value=""/> .00 |
| 2. Enter deductions. See the complete list of allowable deductions in the instructions _____  | 2A <input type="text" value=""/> .00     | 2B <input type="text" value=""/> .00 |
| 3. Subtract line 2 from line 1 _____  | 3A <input type="text" value="2607"/> .00 | 3B <input type="text" value=""/> .00 |
| 4. Enter some or all of the exemptions from line 9 of Schedule D (see instructions) _____   | 4A <input type="text" value="48"/> .00   | 4B <input type="text" value=""/> .00 |
| 5. Subtract line 4 from line 3 (if less than zero, leave blank) _____   | 5A <input type="text" value="2559"/> .00 | 5B <input type="text" value=""/> .00 |
| 6. Enter the county tax rate from the chart on the back of this schedule for the county where you worked on Jan. 1, 2023 _____  | 6A <input type="text" value="0128000"/>  | 6B <input type="text" value=""/> .00 |
| 7. Multiply the income on line 5 by the rate on line 6 _____  | 7A <input type="text" value="33"/> .00   | 7B <input type="text" value=""/> .00 |
| 8. Enter total of 7A plus 7B; carry to Form IT-40PNR, line 9. (If you have an amount on Section 1, line 7 above, combine that with the amount on line 8 and enter total on Form IT-40PNR, line 9) _____ | 8 <input type="text" value="33"/> .00    | 8 <input type="text" value=""/> .00  |