

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name BHAGATH KUMAR GANGA	Social security number 499-27-2130
Spouse's name DEVI SREE DICHIPALLY	Spouse's social security number 823-92-7819

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income . . . . .	1	357,412.
2 Total tax . . . . .	2	64,339.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	51,442.
4 Amount you want refunded to you . . . . .	4	
5 Amount you owe . . . . .	5	13,230.

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

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

### Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

7	2	1	3	0
---	---	---	---	---

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

ERO firm name

Enter five digits, but don't enter all zeros

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

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

2	7	8	1	9
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 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

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

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Practitioner PIN Method Returns Only—continue below

### Part III Certification and Authentication — Practitioner PIN Method Only

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

2	2	2	4	9	6	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

Your first name and middle initial BHAGATH KUMAR Last name GANGA Your social security number 499 27 2130

If joint return, spouse's first name and middle initial DEVI SREE Last name DICHIPALLY Spouse's social security number 823 92 7819

Home address (number and street). If you have a P.O. box, see instructions. 2412 NIGHTVIEW DR Apt. no. 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) [X] Married filing jointly (even if only one had income) [ ] Married filing separately (MFS) [ ] Qualifying surviving spouse (QSS) 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 [X] 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 6 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. Row 1: ARJUN, GANGA, 856-84-5431, Son, [X], [ ]

Income section table with columns 1a-1z and 1a-1z. Row 1a: Total amount from Form(s) W-2, box 1 (see instructions) 357,187. Row 1z: Add lines 1a through 1h 357,187.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Row 2a: Tax-exempt interest 2a 2b 200. Row 3a: Qualified dividends 3a 82. 3b 82.

Table with columns 7-15. Row 7: Capital gain or (loss). Attach Schedule D if required. If not required, check here 7 -57. Row 9: Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 357,412. Row 11: Subtract line 10 from line 9. This is your adjusted gross income 11 357,412. Row 12: Standard deduction or itemized deductions (from Schedule A) 12 27,700. Row 15: Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 329,712.

Tax and Credits table with rows 16-24. Includes Tax (65,923), Amount from Schedule 2, line 3, Add lines 16 and 17 (65,923), Child tax credit (2,000), Amount from Schedule 3, line 8 (605), Add lines 19 and 20 (2,605), Subtract line 21 from line 18 (63,318), Other taxes (1,021), and total tax (64,339).

Payments table with rows 25-33. Includes Federal income tax withheld (50,634), 2023 estimated tax payments, Earned income credit (EIC), Additional child tax credit, American opportunity credit, Reserved for future use, Amount from Schedule 3, line 15, and total other payments and refundable credits (51,442).

Refund table with rows 34-36. Includes amount overpaid (34), routing number and account number (35a), and amount applied to 2024 estimated tax (36).

Amount You Owe table with rows 37-38. Includes amount you owe (13,230) and estimated tax penalty (333).

Third Party Designee section with checkboxes for Yes/No and fields for Designee's name, phone no., and personal identification number (PIN).

Sign Here section with declaration and signature fields for taxpayer and spouse, including occupation (DIRECTOR OF PRODUCT and SOFTWARE ENGINEER) and contact information (phone: (573) 289-4728, email: BHAGATHGANGA@GMAIL.COM).

Paid Preparer Use Only section with fields for Preparer's name (SYAM PRIYA RAM SAGAR GUPTA), signature, date (04/08/2024), PTIN (P02082703), firm's name (GLOBAL TAXES LLC), address (245 ROONEY CT E BRUNSWICK NJ 08816), phone no. (678) 965-9522, and firm's EIN (84-3171965).

**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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. **02**

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

BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY

**Your social security number**

499-27-2130

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	1,012.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	9.
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:			
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>		
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>		
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>		
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>		
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>		
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>		
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>		
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>		
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>		
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>		
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>		
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>		
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>		
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>		
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>		
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>		
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>		
<b>z</b>	Any other taxes. List type and amount: _____ _____	<b>17z</b>		
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .			<b>18</b>
<b>19</b>	Reserved for future use . . . . .			<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>		
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .			<b>21</b>

1,021.

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **03**

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

BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY

Your social security number

499-27-2130

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	5.
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	600.
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .	<b>5a</b>	
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .	<b>5b</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	605.

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		
<b>b</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13b</b>		
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i) . . . . .	<b>13c</b>		
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</b>		
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>		
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

Attachment  
Sequence No. **12**

Name(s) shown on return: **BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY** Your social security number: **499-27-2130**

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	48,786.	44,883.	0.	3,903.
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 3,903.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	34,381.	38,733.	392.	-3,960.
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> -3,960.



**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	-57.
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( 57. )
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return <b>BHAGATH KUMAR GANGA &amp; DEVI SREE DICHIPALLY</b>	Social security number or taxpayer identification number <b>499-27-2130</b>
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Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

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

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

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN STANLEY CAPITAL MANAGEMENT LLC	01/01/23	12/31/23	26,683.	22,732.			3,951.
	MORGAN STANLEY CAPITAL MANAGEMENT LLC	01/01/23	12/31/23	10,443.	10,446.			-3.
	ETRADE	01/01/23	12/31/23	6,023.	6,032.	W	0.	-9.
	ETRADE	01/01/23	12/31/23	5,637.	5,673.			-36.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).			48,786.	44,883.		0.	3,903.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side **Social security number or taxpayer identification number**  
 BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY 499-27-2130

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

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

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN STANLEY CAPITAL MANAGEMENT LLC	01/01/22	12/31/23	10,818.	12,832.	W	392.	-1,622.
	E*TRADE	01/01/22	12/31/23	23,563.	25,901.			-2,338.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked).			34,381.	38,733.		392.	-3,960.

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

# Child and Dependent Care Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.  
 Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Name(s) shown on return: BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY  
 Your social security number: 499-27-2130

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

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

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
PFLUGERVILLE	2500 W. PECAN STREET PFLUGERVILLE TX 78660	74-2452499	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	10,735.
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits?  **No** Complete only Part II below.  
 **Yes** Complete Part III on page 2 next.

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

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
ARJUN	GANGA	856-84-5431	<input type="checkbox"/>	10,735.
			<input type="checkbox"/>	
			<input type="checkbox"/>	

<b>3</b> Add the amounts in column (d) of line 2. <b>Don't</b> enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31	<b>3</b>	3,000.
<b>4</b> Enter your <b>earned income</b> . See instructions	<b>4</b>	284,611.
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>	72,576.
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>	3,000.
<b>7</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11	<b>7</b>	357,412.
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7.	<b>8</b>	X .20
<b>9a</b> Multiply line 6 by the decimal amount on line 8	<b>9a</b>	600.
<b>b</b> If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c	<b>9b</b>	0.
<b>c</b> Add lines 9a and 9b and enter the result	<b>9c</b>	600.
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	<b>10</b>	65,918.
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2	<b>11</b>	600.

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY

499-27-2130

<b>Part I Child Tax Credit and Credit for Other Dependents</b>			
<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	357,412.
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	0.
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	0.
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	357,412.
<b>4</b>	Number of qualifying children under age 17 with the required social security number	<b>4</b>	1
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>	2,000.
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	0
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	2,000.
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>	400,000.
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	<b>10</b>	0.
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	0.
<b>12</b>	Is the amount on line 8 more than the amount on line 11? . . . . .	<b>12</b>	2,000.
<input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
<input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.			
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	65,318.
<b>14</b>	Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .	<b>14</b>	2,000.

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<input type="checkbox"/>	
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .		<b>16a</b> 0.
<b>b</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .		<b>16b</b>
<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.			
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .		<b>17</b>
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>	
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>	
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>	
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,800 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions. . . . .	<b>21</b>	
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>	
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>	
<b>24</b>	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }	<b>24</b>	
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .	<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>	
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# Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.  
 Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

Social security number of HSA beneficiary.  
 If both spouses have HSAs, see instructions.  
 499-27-2130

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions . . . . .	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 0.
3	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3 7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs . . . . .	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter . . . . .	6 7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions . . . . .	7
8	Add lines 6 and 7 . . . . .	8 7,750.
9	Employer contributions made to your HSAs for 2023 . . . . .	9 7,458.
10	Qualified HSA funding distributions . . . . .	10
11	Add lines 9 and 10 . . . . .	11 7,458.
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 292.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

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

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

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

**Paid Preparer's Due Diligence Checklist**  
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
 Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
 Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**  
**Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY	Taxpayer identification number 499-27-2130
Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer tax identification number P02082703

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).  EIC  CTC/ACTC/ODC  AOTC  HOH

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> <li>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . . List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer’s dependent who is a citizen, national, or resident of the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child’s custodial parent has released a claim to exemption for the child? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer’s responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - 1. A copy of this Form 8867.
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer’s eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer’s responses, to determine the taxpayer’s eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

	Yes	No
<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Additional Medicare Tax**  
 If any line does not apply to you, leave it blank. See separate instructions.  
 Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.  
 Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return: **BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY** Your social security number: **499-27-2130**

**Part I Additional Medicare Tax on Medicare Wages**

<b>1</b>	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>	362,462.	
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>		
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>		
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	362,462.	
<b>5</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . \$200,000	<b>5</b>	250,000.	
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>		112,462.
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>		1,012.

**Part II Additional Medicare Tax on Self-Employment Income**

<b>8</b>	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- . . . . .	<b>8</b>		
<b>9</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . \$200,000	<b>9</b>		
<b>10</b>	Enter the amount from line 4 . . . . .	<b>10</b>		
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11</b>		
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b>		
<b>13</b>	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	<b>13</b>		

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

<b>14</b>	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	<b>14</b>		
<b>15</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . \$200,000	<b>15</b>		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>		
<b>17</b>	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	<b>17</b>		

**Part IV Total Additional Medicare Tax**

<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>		1,012.
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**Part V Withholding Reconciliation**

<b>19</b>	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>	6,064.	
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>	362,462.	
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	5,256.	
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>		808.
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>		
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions) . . . . .	<b>24</b>		808.

**Net Investment Income Tax—  
 Individuals, Estates, and Trusts**

Attach to your tax return.  
 Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return: **BHAGATH KUMAR GANGA & DEVI SREE DICHIPALLY**  
 Your social security number or EIN: **499-27-2130**

- Part I Investment Income**
- Section 6013(g) election (see instructions)
  - Section 6013(h) election (see instructions)
  - Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	200.
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	82.
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	<b>4a</b>		
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>		
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	-57.	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	-57.
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	225.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>		
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	225.
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	357,412.	
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	250,000.	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	107,412.	
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	225.
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		<b>17</b>	9.
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>		
<b>b</b>	Deductions for distributions of net investment income and charitable deductions (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>		
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		<b>21</b>	