

# FreeTaxUSA<sup>®</sup>

## 2023 Income Tax Return

### Federal Return

Thank you for using  
FreeTaxUSA.com to prepare your  
2023 income tax return.

You can view the status of your tax return by  
signing in to your account at [www.freetaxusa.com](http://www.freetaxusa.com).

2024 tax preparation on FreeTaxUSA.com will be  
available starting in January of 2025.

We look forward to preparing your 2024 tax return.

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 KRISHNASAI Last name AVUTHU Your social security number 206 86 7660

Home address (number and street). If you have a P.O. box, see instructions. 6901 S CUSTER RD Apt. no. 5415 Presidential Election Campaign

Filing Status [X] Single [ ] Head of household (HOH) [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] 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)? [ ] 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 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 table with columns 1a-1z and 1a-1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 2,999. 1z Add lines 1a through 1h 2,999.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. 2a Tax-exempt interest 2b Taxable interest 3a Qualified dividends 3b Ordinary dividends 4a IRA distributions 4b Taxable amount 5a Pensions and annuities 5b Taxable amount 6a Social security benefits 6b Taxable amount

Table with columns 7-15. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 0. 8 Additional income from Schedule 1, line 10 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 2,999. 10 Adjustments to income from Schedule 1, line 26 0. 11 Subtract line 10 from line 9. This is your adjusted gross income 2,999. 12 Standard deduction or itemized deductions (from Schedule A) 13,850. 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 13,850. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 0.

Table with 4 columns: Line number, Description, Amount, and Total. Rows 16-24 under 'Tax and Credits'.

Table with 4 columns: Line number, Description, Amount, and Total. Rows 25-33 under 'Payments'.

Table with 4 columns: Line number, Description, Amount, and Total. Rows 34-36 under 'Refund'.

Table with 4 columns: Line number, Description, Amount, and Total. Rows 37-38 under 'Amount You Owe'.

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

Sign Here section with signature lines, dates, and occupations for taxpayer and spouse.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, and firm information.

**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

Name(s) shown on return

Your social security number

KRISHNASAI AVUTHU

206-86-7660



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

**Part I Refundable American Opportunity Credit**

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	<b>1</b>	2,500.
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>2</b>	90,000.
<b>3</b>	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . . . .	<b>3</b>	2,999.
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit . . . . .	<b>4</b>	87,001.
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>5</b>	10,000.
<b>6</b>	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	1.000
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> . . . . .	<b>7</b>	2,500.
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below. . . . .	<b>8</b>	1,000.

**Part II Nonrefundable Education Credits**

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . . . .	<b>9</b>	1,500.
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . .	<b>10</b>	
<b>11</b>	Enter the smaller of line 10 or \$10,000 . . . . .	<b>11</b>	
<b>12</b>	Multiply line 11 by 20% (0.20) . . . . .	<b>12</b>	
<b>13</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>13</b>	
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead . . . . .	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	<b>15</b>	
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse . . . . .	<b>16</b>	
<b>17</b>	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 . . . . . • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>17</b>	
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) . . . . .	<b>18</b>	
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 . . . . .	<b>19</b>	

Name(s) shown on return

Your social security number

KRISHNASAI AVUTHU

206-86-7660



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

**Part III Student and Educational Institution Information.** See instructions.

<p><b>20</b> Student name (as shown on page 1 of your tax return)</p> <p style="text-align: center;">KRISHNASAI AVUTHU</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p> <p style="text-align: center;">206-86-7660</p>
<p><b>22</b> Educational institution information (see instructions)</p>	
<p><b>a.</b> Name of first educational institution</p> <p style="text-align: center;">NORTHERN ARIZONA UNIVERSITY</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p style="text-align: center;">BLOME 2, ROOM 200, BLDG. 2, PO BOX 5598 FLAGSTAF AZ 86011</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p style="text-align: center;">74-2579628</p>	<p><b>b.</b> Name of second educational institution (if any)</p> <p style="text-align: center;">NORTHERN ARIZONA UNIVERSITY</p> <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p style="text-align: center;">BLOME 2, ROOM 200, BLDG. 2, PO BOX 5598 FLAGSTAF AZ 86011</p> <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2022 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>(4)</b> Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p> <p style="text-align: center;">74-2579628</p>

**23** Has the American opportunity credit been claimed for this student for any 4 prior tax years?  Yes — **Stop!** Go to line 31 for this student.  No — Go to line 24.

**24** Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.  Yes — Go to line 25.  No — **Stop!** Go to line 31 for this student.

**25** Did the student complete the first 4 years of postsecondary education before 2023? See instructions.  Yes — **Stop!** Go to line 31 for this student.  No — Go to line 26.

**26** Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?  Yes — **Stop!** Go to line 31 for this student.  No — Complete lines 27 through 30 for this student.



**You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.**

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> . . . . .	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (0.25) . . . . .	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	<b>31</b>	
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