

# 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 <b>HASHEEM ABDUL</b>	Social security number <b>167-69-0689</b>
Spouse's name <b>IMTIAZ BEGUM</b>	Spouse's social security number <b>877-98-3922</b>

### 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.

<b>1</b> Adjusted gross income . . . . .	<b>1</b>	149,775.
<b>2</b> Total tax . . . . .	<b>2</b>	7,972.
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	<b>3</b>	19,761.
<b>4</b> Amount you want refunded to you . . . . .	<b>4</b>	13,900.
<b>5</b> Amount you owe . . . . .	<b>5</b>	

### 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 

9	0	6	8	9
---	---	---	---	---

 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 

8	3	9	2	2
---	---	---	---	---

 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	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

**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 \_\_\_\_\_, 2020 See separate instructions.

Your first name and middle initial: HASHEEM Last name: ABDUL Your social security number: 167 69 0689

If joint return, spouse's first name and middle initial: IMTIAZ Last name: BEGUM Spouse's social security number: 877 98 3922

Home address (number and street): 16484 SOUTH LAWSON STREET 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)

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. Row 1: ALAYNA, ABDUL, 821-64-6693, Daughter, [X], [ ]

Income table with columns 1a-1z. 1a Total amount from Form(s) W-2, box 1: 172,575. 1b Household employee wages not reported on Form(s) W-2. 1c Tip income not reported on line 1a. 1d Medicaid waiver payments not reported on Form(s) W-2. 1e Taxable dependent care benefits from Form 2441, line 26. 1f Employer-provided adoption benefits from Form 8839, line 29. 1g Wages from Form 8919, line 6. 1h Other earned income (see instructions): 0. 1i Nontaxable combat pay election (see instructions). 1z Add lines 1a through 1h: 172,575.

Table with columns 2a-6a, 2b-6b, 7-15. 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. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 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: 149,775. 10 Adjustments to income from Schedule 1, line 26. 11 Subtract line 10 from line 9. This is your adjusted gross income: 149,775. 12 Standard deduction or itemized deductions (from Schedule A): 27,700. 13 Qualified business income deduction from Form 8995 or Form 8995-A. 14 Add lines 12 and 13: 27,700. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income: 122,075.

Attach Sch. B if required.

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.

Tax and Credits table with rows 16-24. Includes Tax (16), Amount from Schedule 2 (17), Add lines 16 and 17 (18), Child tax credit (19), Amount from Schedule 3 (20), Add lines 19 and 20 (21), Subtract line 21 from line 18 (22), Other taxes (23), and Add lines 22 and 23 (24).

Payments table with rows 25-33. Includes Federal income tax withheld (25a-25d), 2023 estimated tax payments (26), Earned income credit (27), Additional child tax credit (28), American opportunity credit (29), Reserved for future use (30), Amount from Schedule 3 (31), Add lines 27, 28, 29, and 31 (32), and Add lines 25d, 26, and 32 (33).

Refund table with rows 34-36. Includes If line 33 is more than line 24 (34), Amount of line 34 you want refunded to you (35a), Routing number (35b), Account number (35d), and Amount of line 34 you want applied to your 2024 estimated tax (36).

Amount You Owe table with rows 37-38. Includes Subtract line 33 from line 24 (37) and Estimated tax penalty (38).

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 text and signature/occupation fields for taxpayer and spouse. Includes fields for phone number and email address.

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

HASHEEM ABDUL & IMTIAZ BEGUM

Your social security number

167-69-0689

**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>	-22,800.
<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 ABLE 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>	-22,800.

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 8I 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 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  
HASHEEM ABDUL & IMTIAZ BEGUM

Your social security number  
167-69-0689

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<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>	7,500.
<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>	7,500.
<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>	7,500.

(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>	2,111.
<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>	2,111.

**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**

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.

Attachment  
Sequence No. **13**

Name(s) shown on return

HASHEEM ABDUL & IMTIAZ BEGUM

Your social security number

167-69-0689

**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)

<b>A</b>	NTR DISTRICT VIJAYAWADA ANDHRA PRADESH IN 520007
<b>B</b>	
<b>C</b>	

<b>1b</b> Type of Property (from list below)	<b>2</b> 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
		<b>A</b>	<b>B</b>	<b>C</b>	<input type="checkbox"/>
<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:		
	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b> 600.		
<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> 1,920.		
<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> 1,130.		
<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> 6,950.		
<b>15</b> Supplies . . . . .	<b>15</b> 6,850.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 6,550.		
<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> 23,400.		
<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> -22,800.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 22,800. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 600.		
<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> 23,400.		
<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> ( 22,800. )		
<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> -22,800.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-22,800.

Schedule E (Form 1040) 2023



**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.

Attachment  
Sequence No. **47**

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

HASHEEM ABDUL & IMTIAZ BEGUM

167-69-0689

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	149,775.
<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>	149,775.
<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. <ul style="list-style-type: none"> <li>• Married filing jointly—\$400,000</li> <li>• All other filing statuses—\$200,000</li> </ul>	<b>9</b>	400,000.
<b>10</b>	Subtract line 9 from line 3. <ul style="list-style-type: none"> <li>• If zero or less, enter -0-.</li> <li>• 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.</li> </ul>	<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>	9,972.
<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 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>	
-----------	--	-----------	--

Name(s) shown on return HASHEEM ABDUL & IMTIAZ BEGUM	Identifying number 167-69-0689
---	-----------------------------------

**Notes:**

- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
- Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

**Part I Modified Adjusted Gross Income Amount**

<b>1a</b> Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b>	149,775.	
<b>b</b> Enter any income from Puerto Rico you excluded	<b>1b</b>		
<b>c</b> Enter any amount from Form 2555, line 45	<b>1c</b>		
<b>d</b> Enter any amount from Form 2555, line 50	<b>1d</b>		
<b>e</b> Enter any amount from Form 4563, line 15	<b>1e</b>		
<b>2</b> Add lines 1a through 1e	<b>2</b>		149,775.
<b>3a</b> Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	<b>3a</b>		
<b>b</b> Enter any income from Puerto Rico you excluded	<b>3b</b>		
<b>c</b> Enter any amount from Form 2555, line 45	<b>3c</b>		
<b>d</b> Enter any amount from Form 2555, line 50	<b>3d</b>		
<b>e</b> Enter any amount from Form 4563, line 15	<b>3e</b>		
<b>4</b> Add lines 3a through 3e	<b>4</b>		
<b>5</b> Enter the <b>smaller</b> of line 2 or line 4	<b>5</b>		149,775.

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>6</b> Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	<b>6</b>		0.
<b>7</b> New clean vehicle credit from partnerships and S corporations (see instructions)	<b>7</b>		
<b>8</b> <b>Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	<b>8</b>		0.

**Part III Credit for Personal Use Part of New Clean Vehicles**

**Note:** You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>9</b> Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	<b>9</b>		7,500.
<b>10</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>10</b>		17,472.
<b>11</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>11</b>		
<b>12</b> Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	<b>12</b>		17,472.
<b>13</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	<b>13</b>		7,500.

**Part IV Credit for Previously Owned Clean Vehicles**

**Note:** You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

<b>14</b> Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	<b>14</b>		
<b>15</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>15</b>		
<b>16</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>16</b>		
<b>17</b> Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	<b>17</b>		
<b>18</b> Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	<b>18</b>		

**Part V Credit for Qualified Commercial Clean Vehicles**

<b>19</b> Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	<b>19</b>		
<b>20</b> Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	<b>20</b>		
<b>21</b> Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	<b>21</b>		

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return

HASHEEM ABDUL & IMTIAZ BEGUM

Identifying number

167-69-0689

Part I Vehicle Details

- 1a Year 2023
b Make TESLA
c Model TESLA Y
2 Vehicle identification number (VIN) 7 S A Y G A E E 2 P F 8 2 8 7 8 4
3 Enter date vehicle was placed in service (MM/DD/YYYY) 07/13/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions. [X] No.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions. [X] Yes. Go to Part II.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person. [X] Yes.
9 Tentative credit amount (see instructions) 9 7,500.
10 Business/investment use percentage (see instructions) 10 %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below. 11 0.

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936. 12 7,500.

**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Is the sales price of the vehicle more than \$25,000?
  - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
  - No.**
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
  - Yes.**
  - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
  - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
  - No.**
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
  - Yes.**
  - No.**

<b>14</b> Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b> Maximum vehicle credit amount . . . . .	<b>16</b>	4,000.
<b>17</b> Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b>	

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
  - Yes.**
  - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
  - Yes.**
  - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- c** Is the vehicle also powered by gas or diesel? See instructions.
  - Yes.**
  - No.**

<b>19</b> Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>19</b>	
<b>20</b> Section 179 expense deduction (see instructions) . . . . .	<b>20</b>	
<b>21</b> Subtract line 20 from line 19 . . . . .	<b>21</b>	
<b>22</b> Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"] . . . . .	<b>22</b>	
<b>23</b> Enter the incremental cost of the vehicle. See instructions . . . . .	<b>23</b>	
<b>24</b> Enter the smaller of line 22 or line 23 . . . . .	<b>24</b>	
<b>25</b> <b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more) . . . . .	<b>25</b>	
<b>26</b> Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 . . . . .	<b>26</b>	

**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 HASHEEM ABDUL & IMTIAZ BEGUM	Taxpayer identification number 167-69-0689
Preparer's name VENKATA SAI PAVAN KUMAR DUDIPALLI	Preparer tax identification number P02470833

**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"/>



HASHEEM	ABDUL	7072181439	ABDU	167690689
IMTIAZ	BEGUM			
16484 SOUTH LAWSON STREET		JO 233	BEGU	877983922
OLATHE	KS 66062			

Name or address has changed?  Taxpayer or (spouse if filing joint) died during this tax year  Taxpayer was engaged in commercial farming/fishing in 2023

**Amended Return:** Amended affects Kansas only  Amended Federal tax return  Adjustment by the IRS

**Filing Status:** Single  Married Filing Joint (Even if only one had income)  Married Filing Separate  Head of Household (Do not check if filing joint return)

**Residency Status:**  Resident  NonResident (Complete Sch S, Part B)  State of Legal Residence

Part-Year Resident (Complete Sch S, Part B) From \_\_\_\_\_ To \_\_\_\_\_

**Exemptions:** 3 Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent. If filing status above is Head of Household, add one exemption. If claiming the Disabled Veteran Personal Exemption allowance, enter the total here. (See instructions for qualifications)

3 **Total Kansas exemptions**

In the following spaces, provide the requested information for all persons you claimed as dependents. **DO NOT include you or your spouse.** If additional space is needed, enclose a separate sheet, only after completing all nine lines below.

Dependent Name - First, Middle and Last	Date of Birth - MMDDYYYY	Relationship	SSN
ALAYNA ABDUL	10062023	DAUGHTER	821646693

**Food Sales Tax Credit:** You must have been a Kansas resident for ALL of 2023. Complete this section to determine your qualifications and credit.

- |  |  |   |
|--|--|---|
| <b>A.</b> Had a dependent child who lived with you all year and was under the age of 18 all of 2023?   | <b>E.</b> Number of exemptions claimed   |   |
| <b>B.</b> Were you (or spouse) 55 years of age or older all of 2023 (born prior to January 1, 1968)?   | <b>F.</b> Number of dependents that are 18 years of age or older (born on or before January 1, 2006)       |   |
| <b>C.</b> Were you (or spouse) totally and permanently disabled or blind all of 2023, regardless of age? If you answered NO to A, B, and C, <b>STOP HERE</b> , you do not qualify for this credit. | <b>G.</b> Total qualifying exemptions (subtract line F from line E)  |   |
| <b>D.</b> If you answered YES to A, B, or C, enter your FAGI from line 1 of this return. If Line D is more than \$30,615 <b>STOP HERE</b> , you do not qualify for this credit.                    | <b>H.</b> Food Sales Tax Credit (multiply line G by \$125). Enter result here and on line 18 of this form. | 0 |







HASHEEM ABDUL ABDU 167690689

1. Federal adjusted gross income	149775	23. Refundable portion of earned income tax credit	0
2. Modifications	0	24. Refundable portion of tax credits	0
3. Kansas adjusted gross income	149775	25. Payments remitted with original return	0
4. Standard or itemized deductions. (If itemizing, complete KS Sch A)	8000	26. Credit for tax paid on the K-120S	0
5. Exemption allowance	6750	27. Overpayment from original return. This figure is a subtraction.	0
6. Total deductions	14750	28. Total refundable credits	7645
7. Taxable income	135025	29. Underpayment	0
8. Tax	6781	30. Interest	0
9. Nonresident percentage	0.0000	31. Penalty	0
10. Nonresident tax	0	32. Estimated tax penalty	0
11. KS tax on lump sum distributions	0	33. AMOUNT YOU OWE	0
12. TOTAL INCOME TAX	6781	34. Overpayment	864
13. Credit for taxes paid to other states	0	35. CREDIT FORWARD	0
14. Credit for child and dependent care expenses	0	36. Chickadee Checkoff	0
15. Other credits	0	37. Senior Citizens Meals On Wheels Contribution Program	0
16. Subtotal	6781	38. Breast Cancer Research Fund	0
17. Earned Income Credit	0	39. Military Emergency Relief Fund	0
18. Food Sales Tax Credit	0	40. Kansas Hometown Heroes Fund	0
19. Total Tax Balance	6781	41. Kansas Creative Arts Industry Fund	0
20. KS income tax withheld from W-2, 1099 or K-19	7645	42. Local School District Contribution Fund. School District Number	0
21. Estimated tax paid	0	43. Kansas Historic Site Contribution Fund. Historic Site Number	0
22. Amount paid with Kansas extension	0	44. REFUND	864

I authorize the Director of Taxation or the Director's designee to discuss my K-40 and any enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Taxpayer Signature (Required)	_____	Date	_____	Spouse Signature (Required)	_____	Date	_____
Preparer Signature (Required)	VENKATA SAI PAVAN KUMAR D	Preparer Phone Number	6789659522	Preparer PTIN, EIN or SSN (Required)	P02470833		

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 2020 See separate instructions.

Your first name and middle initial: HASHEEM Last name: ABDUL Your social security number: 167 69 0689

If joint return, spouse's first name and middle initial: IMTIAZ Last name: BEGUM Spouse's social security number: 877 98 3922

Home address (number and street): 16484 SOUTH LAWSON STREET 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)

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. Row 1: ALAYNA, ABDUL, 821-64-6693, Daughter, [x], [ ]

Income table with columns 1a-1z. 1a Total amount from Form(s) W-2, box 1: 172,575. 1b Household employee wages not reported on Form(s) W-2. 1c Tip income not reported on line 1a. 1d Medicaid waiver payments not reported on Form(s) W-2. 1e Taxable dependent care benefits from Form 2441, line 26. 1f Employer-provided adoption benefits from Form 8839, line 29. 1g Wages from Form 8919, line 6. 1h Other earned income (see instructions): 0. 1i Nontaxable combat pay election (see instructions). 1z Add lines 1a through 1h: 172,575.

Table with columns 2a-6a, 2b-6b, 7-15. 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. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 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: 149,775. 10 Adjustments to income from Schedule 1, line 26. 11 Subtract line 10 from line 9. This is your adjusted gross income: 149,775. 12 Standard deduction or itemized deductions (from Schedule A): 27,700. 13 Qualified business income deduction from Form 8995 or Form 8995-A. 14 Add lines 12 and 13: 27,700. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income: 122,075.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Table with 2 columns: Line number and Amount. Rows 16-24 under 'Tax and Credits' section.

Table with 2 columns: Line number and Amount. Rows 25-33 under 'Payments' section.

Table with 2 columns: Line number and Amount. Rows 34-36 under 'Refund' section.

Table with 2 columns: Line number and Amount. Rows 37-38 under 'Amount You Owe' section.

Third Party Designee section with fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse, and occupation fields.

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

**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

HASHEEM ABDUL & IMTIAZ BEGUM

Your social security number

167-69-0689

**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>	-22,800.
<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 ABLE 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>	-22,800.

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 8I 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 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  
HASHEEM ABDUL & IMTIAZ BEGUM

Your social security number  
167-69-0689

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	
<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>	7,500.
<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>	7,500.
<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>	7,500.

(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>	2,111.
<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>	2,111.

**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**

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.

Attachment  
Sequence No. **13**

Name(s) shown on return

HASHEEM ABDUL & IMTIAZ BEGUM

Your social security number

167-69-0689

**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)

<b>A</b>	NTR DISTRICT VIJAYAWADA ANDHRA PRADESH IN 520007
<b>B</b>	
<b>C</b>	

<b>1b</b> Type of Property (from list below)	<b>2</b> 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
		<b>A</b>	<b>B</b>	<b>C</b>	<input type="checkbox"/>
<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:		
	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b> 600.		
<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> 1,920.		
<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> 1,130.		
<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> 6,950.		
<b>15</b> Supplies . . . . .	<b>15</b> 6,850.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 6,550.		
<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> 23,400.		
<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> -22,800.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 22,800. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 600.		
<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> 23,400.		
<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> ( 22,800. )		
<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> -22,800.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-22,800.

Schedule E (Form 1040) 2023



**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

HASHEEM ABDUL & IMTIAZ BEGUM

167-69-0689

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	149,775.
<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>	149,775.
<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? . . . . . <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>12</b>	2,000.
<b>13</b>	Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	9,972.
<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>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>	<b>14</b>	2,000.

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 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>	
-----------	--	-----------	--

Name(s) shown on return HASHEEM ABDUL & IMTIAZ BEGUM	Identifying number 167-69-0689
---	-----------------------------------

**Notes:** • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.  
• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

**Part I Modified Adjusted Gross Income Amount**

<b>1a</b> Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b>	149,775.	
<b>b</b> Enter any income from Puerto Rico you excluded	<b>1b</b>		
<b>c</b> Enter any amount from Form 2555, line 45	<b>1c</b>		
<b>d</b> Enter any amount from Form 2555, line 50	<b>1d</b>		
<b>e</b> Enter any amount from Form 4563, line 15	<b>1e</b>		
<b>2</b> Add lines 1a through 1e	<b>2</b>		149,775.
<b>3a</b> Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	<b>3a</b>		
<b>b</b> Enter any income from Puerto Rico you excluded	<b>3b</b>		
<b>c</b> Enter any amount from Form 2555, line 45	<b>3c</b>		
<b>d</b> Enter any amount from Form 2555, line 50	<b>3d</b>		
<b>e</b> Enter any amount from Form 4563, line 15	<b>3e</b>		
<b>4</b> Add lines 3a through 3e	<b>4</b>		
<b>5</b> Enter the <b>smaller</b> of line 2 or line 4	<b>5</b>		149,775.

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>6</b> Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	<b>6</b>		0.
<b>7</b> New clean vehicle credit from partnerships and S corporations (see instructions)	<b>7</b>		
<b>8</b> <b>Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	<b>8</b>		0.

**Part III Credit for Personal Use Part of New Clean Vehicles**

**Note:** You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>9</b> Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	<b>9</b>		7,500.
<b>10</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>10</b>		17,472.
<b>11</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>11</b>		
<b>12</b> Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	<b>12</b>		17,472.
<b>13</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	<b>13</b>		7,500.

**Part IV Credit for Previously Owned Clean Vehicles**

**Note:** You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

<b>14</b> Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	<b>14</b>		
<b>15</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>15</b>		
<b>16</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>16</b>		
<b>17</b> Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	<b>17</b>		
<b>18</b> Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	<b>18</b>		

**Part V Credit for Qualified Commercial Clean Vehicles**

<b>19</b> Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	<b>19</b>		
<b>20</b> Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	<b>20</b>		
<b>21</b> Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	<b>21</b>		

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return HASHEEM ABDUL & IMTIAZ BEGUM Identifying number 167-69-0689

Part I Vehicle Details

- 1a Year 2023
b Make TESLA
c Model TESLA Y
2 Vehicle identification number (VIN) 7 S A Y G A E E 2 P F 8 2 8 7 8 4
3 Enter date vehicle was placed in service (MM/DD/YYYY) 07/13/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions. [X] No.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions. [X] Yes. Go to Part II.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person. [X] Yes.
9 Tentative credit amount (see instructions) 9 7,500.
10 Business/investment use percentage (see instructions) 10 %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below. 11 0.

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936. 12 7,500.

**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Is the sales price of the vehicle more than \$25,000?
  - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
  - No.**
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
  - Yes.**
  - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
  - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
  - No.**
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
  - Yes.**
  - No.**

<b>14</b> Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b> Maximum vehicle credit amount . . . . .	<b>16</b>	4,000.
<b>17</b> Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b>	

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
  - Yes.**
  - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
  - Yes.**
  - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- c** Is the vehicle also powered by gas or diesel? See instructions.
  - Yes.**
  - No.**

<b>19</b> Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>19</b>	
<b>20</b> Section 179 expense deduction (see instructions) . . . . .	<b>20</b>	
<b>21</b> Subtract line 20 from line 19 . . . . .	<b>21</b>	
<b>22</b> Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"] . . . . .	<b>22</b>	
<b>23</b> Enter the incremental cost of the vehicle. See instructions . . . . .	<b>23</b>	
<b>24</b> Enter the smaller of line 22 or line 23 . . . . .	<b>24</b>	
<b>25</b> <b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more) . . . . .	<b>25</b>	
<b>26</b> Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 . . . . .	<b>26</b>	

**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 HASHEEM ABDUL & IMTIAZ BEGUM	Taxpayer identification number 167-69-0689
Preparer's name VENKATA SAI PAVAN KUMAR DUDIPALLI	Preparer tax identification number P02470833

**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"/>