

# 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<br><b>FREDRICK PRASANNA AROCKIASAMY</b> | Social security number<br><b>125-69-2282</b> |
| Spouse's name   | Spouse's social security number              |

## 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> | <b>12,990.</b> |
| <b>2</b> Total tax . . . . .   | <b>2</b> | <b>0.</b>      |
| <b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | <b>1,446.</b>  |
| <b>4</b> Amount you want refunded to you . . . . .                               | <b>4</b> | <b>1,446.</b>  |
| <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 | 2 | 2 | 8 | 2 |
|---|---|---|---|---|

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

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 ▶ 03/07/2024

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

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

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

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

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 , 20 See separate instructions.

Your first name and middle initial FREDRICK PRASANNA Last name AROCKIASAMY Your social security number 125 69 2282

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

Home address (number and street). If you have a P.O. box, see instructions. 1219, MEADOW CREEK DR Apt. no. C Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. IRVING TX ZIP code 75038 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

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

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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [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. Includes rows for dependents.

Income section table with columns for line numbers (1a-1z) and amounts. Total amount from Form(s) W-2, box 1 is 12,990.

Table for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, and social security benefits.

Table for capital gain or loss, total income, adjusted gross income, standard deduction or itemized deductions, and taxable income. Total income is 12,990 and taxable income is 0.

Table with columns for line numbers (16-24) and amounts. Includes sections for Tax and Credits, with sub-rows for various tax calculations and a total tax amount of 0.

Table for Payments (lines 25-33). Includes sub-sections for federal income tax withheld (25a-25d) and total payments (33) amounting to 1,446.

Table for Refund (lines 34-36). Includes refunding amount (34) of 1,446, routing number (35a), and amount applied to 2024 tax (36).

Table for Amount You Owe (lines 37-38). Shows amount owed (37) and estimated tax penalty (38).

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

Sign Here section with declaration text and signature/occupation fields for taxpayer and spouse.

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

**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<br><b>FREDRICK PRASANNA AROCKIASAMY</b> |  | Taxpayer identification number<br><b>125-69-2282</b>   |
| Preparer's name<br><b>VENKATA SAI PAVAN KUMAR DUDIPALLI</b>              |  | Preparer tax identification number<br><b>P02470833</b> |

**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.<br>• 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.<br>• 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) . . . . .   | <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) . . . . .<br>List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____ | <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? . . . . .<br><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.)

Table with 3 columns: Question, Yes, No, N/A. Row 9a: Have you determined that the taxpayer is eligible to claim the EIC... [X] Yes, [ ] No, [ ] N/A. Row 9b: Did you ask the taxpayer if the child lived with the taxpayer... [ ] Yes, [ ] No, [ ] N/A. Row 9c: Did you explain to the taxpayer the rules about claiming the EIC... [ ] Yes, [ ] No, [ ] N/A.

**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.)

Table with 3 columns: Question, Yes, No, N/A. Row 10: Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent... [ ] Yes, [ ] No, [ ] N/A. Row 11: Did you explain to the taxpayer that he/she may not claim the CTC/ACTC... [ ] Yes, [ ] No, [ ] N/A. Row 12: Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC... [ ] Yes, [ ] No, [ ] N/A.

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

Table with 3 columns: Question, Yes, No. Row 13: Did the taxpayer provide substantiation for the credit... [ ] Yes, [ ] No.

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

Table with 3 columns: Question, Yes, No. Row 14: Have you determined that the taxpayer was unmarried or considered unmarried... [ ] Yes, [ ] No.

**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...
B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist...
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...
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...

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).

Table with 3 columns: Question, Yes, No. Row 15: Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? [X] Yes, [ ] No.

Handwritten signature