Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

			_				
Subm	ission Identification Number (SID)						
Taxpaye	er's name	Social security number					
FRE	DRICK PRASANNA AROCKIASAMY	125-69-2282					
Spouse		Spouse's social security number					
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	vear vou a	re auth	norizina '	<u> </u>		
	whole dollars only on lines 1 through 5.	your you u	o dati	101121119.	<u>/</u>		
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.						
1	Adjusted gross income		1	12	,990.		
2	Total tax		2		0.		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	1	,446.		
4	Amount you want refunded to you		4		,446.		
5	Amount you owe		5		,		
Part	II Taxpayer Declaration and Signature Authorization (Be sure you get and k	eep a copy	of yo	our retu	rn)		
return to send for any Agent to payme authori payme busines taxes to person Electro	owledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmed my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected an acceptance of the return or refund, and (c) the date of any refund. If applicable, I authorize the Use initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indigent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the I.I. I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requises days prior to the payment (settlement) date. I also authorize the financial institutions involved in the or receive confidential information necessary to answer inquiries and resolve issues related to the pal identification number (PIN) below is my signature for the income tax return (original or amended) I amic Funds Withdrawal Consent.	tter, or electro- action of the transport of transport of the transport of the transport of the transport of transport of the	nic returniss and its de ix preparentry to tion. To receive the element ack	arn originatesion, (b) the esignated aration sofore this accorder revoke (ded no lates ctronic paramowledge	for (ERO) e reason Financial tware for unt. This cancel) a er than 2 yment of that the		
Taxpa	yer's PIN: check one box only	9	2 2	8 2			
×	I authorize GLOBAL TAXES LLC to enter or generate signature on the income tax return (original or amended) I am now authorizing.	my PIN Ent	er five d	igits, but all zeros	as my		
Your s	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN and your return is filed using the Practitioner PIN meth below. signature ▶		must				
Spous	se's PIN: check one box only						
	I authorize to enter or generate	mv PIN			as my		
	ERO firm name	_	er five d	igits, but	,		
	signature on the income tax return (original or amended) I am now authorizing.	dor	i't enter	all zeros			
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN and your return is filed using the Practitioner PIN meth below.						
Spous	se's signature ▶ Date ▶						
	Practitioner PIN Method Returns Only—continue below						
Part	III Certification and Authentication — Practitioner PIN Method Only						
ERO's	S EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	2 4 9 Don't ente	6 6 er all zer	1 9 8 os	9		
authori	that the above numeric entry is my PIN, which is my signature for the electronic individual income to zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of Ir	itting this retu	rn in ac	cordance			
FR∩'°	signature ► Date ►						
	ERO Must Retain This Form — See Instructions						

Don't Submit This Form to the IRS Unless Requested To Do So

E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



1040		artment of the Treasury-Internal Revenue Servi		ırn 2	20 2 :	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this space.	
For the year Jar	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ing			, 20		See se	oarate	instructions.	
Your first name and middle initial Last name				пе	<u></u>					,	Your social security number			
FREDRICK PRASANNA AROC If joint return, spouse's first name and middle initial Last name.			AROCI	KIASAM	ΙΥ						125	69	2282	
									:	Spouse'		security number		
Home address	(numbe	er and street). If you have a P.O. box, see	instructio	ns.				, A	Apt. no.		Preside	ntial Ele	ection Campaign	
		W CREEK DR								- 1			ou, or your	
		ice. If you have a foreign address, also co	mplete sp	aces belov	٧.	Sta	te	ZIP c			•	•	jointly, want \$3	
IRVING					TX 75038				38		•		nd. Checking a not change	
Foreign countr	y name		F	oreign prov	n province/state/county Foreign postal cod						your tax		ınd.	
Filing Status Check only one box.	☐ ☐ If y	Single Married filing jointly (even if only or Married filing separately (MFS) you checked the MFS box, enter the ualifying person is a child but not you	name of	your spo	-		☐ Head of h	surviv	ving spou SS box,	use (C enter	the chi	ld's na	me if the	
Digital Assets		ny time during 2023, did you: (a) reconange, or otherwise dispose of a digi										□ Y	es 🗵 No	
Standard Deduction	_	neone can claim:					a dependent							
Age/Blindnes	s You	: Were born before January 2, 1	959 🗀	Are blin	d Spo	use	: 🗌 Was bor	n befo	ore Janua	ary 2,	1959	l:	s blind	
Dependent	s (see	s (see instructions):			(2) Social security (3) Relationship			_{iip} (4	ip (4) Check the b			fies for	(see instructions):	
If more	(1) F	First name Last name		number to you			to you	Child tax		ax cre	dit	Credit fo	or other dependents	
than four														
dependents, see instruction	s									<u> </u>			_Ц	
and check here	1 —								[<u> </u>				
Income	1a	Total amount from Form(s) W-2, be	ox 1 (see	instruction	ons)						1a		12,990.	
IIICOIIIE	b	Household employee wages not re	•		,						1b			
Attach Form(s) W-2 here. Also	С										1c			
attach Forms	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)								1d				
W-2G and	е	Taxable dependent care benefits from Form 2441, line 26								1e				
1099-R if tax was withheld.	f	Employer-provided adoption bene									1f			
If you did not	g	Wages from Form 8919, line 6 .									1g			
get a Form	h	Other earned income (see instructi	ions) .								1h		0.	
W-2, see instructions.	i	Nontaxable combat pay election (s	,	uctions) .			1i						-	
	z	Add lines 1a through 1h									1z		12,990.	
Attach Sch. B	2a	1	2a			b Ta	axable interes	t.			2b			
if required.	3a		3a				rdinary divide				3b			
	4a		4a				axable amoun				4b			
Standard Deduction for—	5a		5a				axable amoun				5b			
Single or	6a		6a				axable amoun				6b			
Married filing separately,	С													
\$13,850	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here												
 Married filing jointly or 	8	Additional income from Schedule 1, line 10								8				
Qualifying surviving spouse,	9		7, and 8. This is your total income							9		12,990.		
\$27,700	10		djustments to income from Schedule 1, line 26								10			
 Head of household, 	11	•	from line 9. This is your adjusted gross income								11		12,990.	
\$20,800	12	Standard deduction or itemized deductions (from Schedule A)								12		13,850.		
If you checked any box under	13	Qualified business income deducti		•		,	5-A				13			
Standard Deduction,	14	Add lines 12 and 13	2 and 13							14		13,850.		
see instructions.	15	Subtract line 1/1 from line 11. If zer	o or lees	ontor 0	This is w	our t	avabla incom				15			

Form 1040 (2023	3)									Page 2		
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌			16	0.		
Credits	17	Amount from Schedule 2, lir						· 	17			
	18	Add lines 16 and 17							18	0.		
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812				19			
	20	Amount from Schedule 3, lir	ne 8						20			
	21	Add lines 19 and 20							21			
	22	Subtract line 21 from line 18	. If zero or less,	enter -0					22	0.		
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .				23	0.		
	24	Add lines 22 and 23. This is	your total tax						24	0.		
Payments	25	Federal income tax withheld										
•	а	Form(s) W-2				25a] 1	L,446	5.			
	b	Form(s) 1099				25b						
	С	Other forms (see instruction	s)			25c						
	d	Add lines 25a through 25c							25d	1,446.		
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20	22 return				26			
qualifying child,	27	Earned income credit (EIC)			No .	27						
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812	2		28						
	29	American opportunity credit	from Form 8863	B, line 8		29						
	30	Reserved for future use .				30						
	31	Amount from Schedule 3, lir	ne 15			31						
	32	Add lines 27, 28, 29, and 31	32									
	33	Add lines 25d, 26, and 32. These are your total payments								1,446.		
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amou	ınt you	overpaid		34	1,446.		
	35a	Amount of line 34 you want	refunded to you	ار. If Form 8888	is attached, che	eck here	e	[35a	1,446.		
Direct deposit?	b	Routing number 1 1 1	0 0 0 0	2 5	c Type:	Chec	king 🗌	Saving	s			
See instructions.	d	Account number 4 8 8			3 9			-				
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36	Γ					
Amount	37	Subtract line 33 from line 24	. This is the amo	ount vou owe.			•					
You Owe		For details on how to pay, g		•					37			
	38	Estimated tax penalty (see in	nstructions) .			38						
Third Party	Do	you want to allow another	person to disc	cuss this retu	n with the IRS?	? See	•					
Designee	instructions											
_		signee's		Phone					ntification			
	nar			no.				ber (PIN	<u> </u>			
Sign		der penalties of perjury, I declare to ief, they are true, correct, and com										
Here				1	 I			1		he IRS sent you an Identity		
	Your signature			Date	Your occupation					IN, enter it here		
Joint return?					IT INFRASTR	RUCTUR	E SUPPO	/-	ee inst.)			
See instructions.	Spouse's signature. If a joint return, both must sign		ooth must sign.	Date Spouse's occupation					the IRS sent your spouse an			
Keep a copy for your records.									entity Protection PIN, enter it here			
your records.						ee inst.)						
	Phone no. (469)805–5158			Email address						Observit.		
Paid		eparer's name	Preparer's signat			Date		PTIN		Check if:		
Preparer	VENKATA SAI PAVAN KUMAR DUDIPALLI VENKATA SAI PAVAN KUMAR DUDIPALLI P0247											
Use Only								hone no.	one no. (678)965-9522			
	Firm's address 245 ROUNEY CT E BRUNSWICK NJ 08816 Firm							rm's EIN				
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 0	3/04/24 PRO			Form 1040 (2023)		

Form **8867**

(Rev. November 2023)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

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 for instructions and the latest information.

OMB No. 1545-0074

For tax year
20 __23___

Sequence No. 70

Attachment

Taxpayer identification number

FREDRICK PRASANNA AROCKIASAMY 125-69-2282 Preparer's name Preparer tax identification number VENKATA SAI PAVAN KUMAR DUDIPALLI P02470833 **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). □ CTC/ACTC/ODC AOTC HOH Did you complete the return based on information for the applicable tax year provided by the taxpayer No N/A × П If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC 2 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 X Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of 3 the following. • 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. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing 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.) X Did you make reasonable inquiries to determine the correct, complete, and consistent information? . 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.) 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 X List those documents provided by the taxpayer, if any, that you relied on: 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 X X 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and

Form 88	367 (Rev. 11-2023)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	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? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
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?			
С	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)?			
Part	more than one person (tiebreaker rules)?	claim C	CTC, A	CTC,
10	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?	Yes	No	N/A
11	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?			
12	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?			
Part	IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC	L ao to	Part \	/.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the question and related expenses for the claimed AOTC?	alified	Yes	No
Part		s, go to	Part '	VI.)
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?	-	Yes	No
Part	, , , , , , , , , , , , , , , , , , , ,			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HOI	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(status and to figure the amount(s) of the credit(s);	nses on s) and/o	the ret or HOH	urn or filing
	 B. Complete this Form 8867 truthfully and accurately and complete the actions described in this check credit(s) claimed and HOH filing status, if claimed; 	list for a	ny app	licable
	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 88 Document Retention.	67 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).	"s eligib	ility for	the
	A record of how, when, and from whom the information used to prepare this form and the applica obtained.	ble wor	ksheet(s) was
	A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount	payer's ınt(s) of	respon the cre	ses, to dit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for each related to a claim of an applicable credit or HOH filing status (see instructions for more information).	:h failur).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct	t. and	Yes	No
-	complete?	,	×	

Form **8867** (Rev. 11-2023) REV 03/04/24 PRO