

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name UMAR BASHA SYED	Social security number 497-85-5439
Spouse's name FARHEEN MULLA	Spouse's social security number 995-98-1861

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	91,112.
2	Total tax	2	6,171.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	13,695.
4	Amount you want refunded to you	4	7,524.
5	Amount you owe	5	

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

5	5	4	3	9
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

8	1	8	6	1
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

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

Your first name and middle initial UMAR BASHA		Last name SYED		Your social security number 497 85 5439	
If joint return, spouse's first name and middle initial FARHEEN		Last name MULLA		Spouse's social security number 995 98 1861	
Home address (number and street). If you have a P.O. box, see instructions. 2525 OLD FARM ROAD				Apt. no. R1023	
City, town, or post office. If you have a foreign address, also complete spaces below. HOUSTON			State TX	ZIP code 77063	
Foreign country name		Foreign province/state/county		Foreign postal code	

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)
 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** **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

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(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
		SAMIMA	ISHRAT SYED	995-98-1879	Daughter	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	SHASHA	VALI SYED	995-98-1893	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	1a			1a	
Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)		88,831.	
	1b	Household employee wages not reported on Form(s) W-2			
	1c	Tip income not reported on line 1a (see instructions)			
	1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			
	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		88,831.	
Attach Sch. B if required.	2a	Tax-exempt interest	2a		
	3a	Qualified dividends	3a		
	4a	IRA distributions	4a		
	5a	Pensions and annuities	5a		
	6a	Social security benefits	6a		
		c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here		<input type="checkbox"/>	2,281.
	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		91,112.	
	10	Adjustments to income from Schedule 1, line 26			
	11	Subtract line 10 from line 9. This is your adjusted gross income		91,112.	
	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		63,412.	

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.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 6,171.

Table for Payments (lines 25-33). Includes federal income tax withheld (13,695) and total payments (13,695).

Table for Refund (lines 34-36). Shows overpaid amount of 7,524 and amount applied to 2024 tax.

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

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

Sign Here section with signature lines for taxpayer and preparer, including occupation and date.

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

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12**

Name(s) shown on return

UMAR BASHA SYED & FARHEEN MULLA

Your social security number

497-85-5439

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	11,899.	10,039.		1,860.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	6,438.	6,017.		421.
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 2,281.

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

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

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	2,281.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification number

UMAR BASHA SYED & FARHEEN MULLA

497-85-5439

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/23	12/31/23	11,899.	10,039.			1,860.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			11,899.	10,039.			1,860.

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

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification number

UMAR BASHA SYED & FARHEEN MULLA

497-85-5439

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Crypto LLC	01/01/22	12/31/23	6,438.	6,017.			421.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			6,438.	6,017.			421.

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

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

UMAR BASHA SYED & FARHEEN MULLA

497-85-5439

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	91,112.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d		0.
3	Add lines 1 and 2d	3		91,112.
4	Number of qualifying children under age 17 with the required social security number	4	0	
5	Multiply line 4 by \$2,000	5		
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	2	
Caution: 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.				
7	Multiply line 6 by \$500	7		1,000.
8	Add lines 5 and 7	8		1,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9		400,000.
10	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. }	10		0.
11	Multiply line 10 by 5% (0.05)	11		0.
12	Is the amount on line 8 more than the amount on line 11?	12		1,000.
<input type="checkbox"/> No. STOP. 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"/> Yes. Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from Credit Limit Worksheet A	13		7,171.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14		1,000.

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.

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

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

21	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.	21	
22	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	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
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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.**

Taxpayer name(s) shown on return UMAR BASHA SYED & FARHEEN MULLA	Taxpayer identification number 497-85-5439
Preparer's name SYAM PRIYA RAM SAGAR GUPTA	Preparer tax identification number P02082703

Part I Due Diligence Requirements

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

	Yes	No	N/A
1 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"/>	
2 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"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of 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 status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 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"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
5 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"/>	
6 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"/>	
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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 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
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.)	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
c 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
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<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
13 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
14 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
15 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"/>

2023 Form OR-40-N
Oregon Individual Income Tax Return for Nonresidents

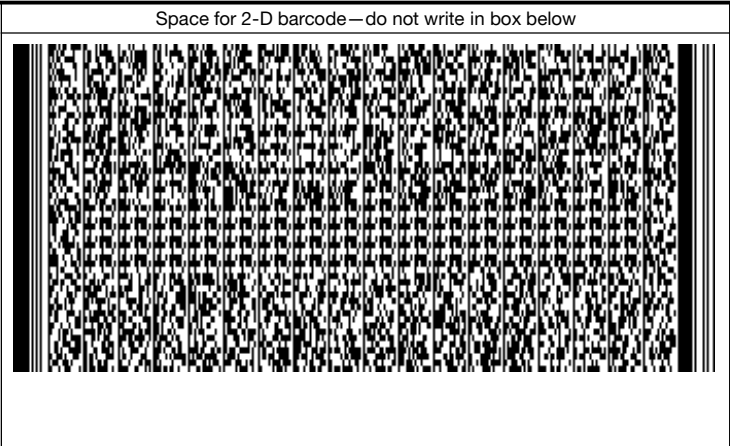
Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

Space for 2-D barcode—do not write in box below

- Extension filed
- Amended return.
If amending for an NOL tax year (YYYY) NOL, tax year the NOL was generated:
- Calculated with "as if" federal return
- Short-year tax election
- Employment exception
- Form OR-24
- Form OR-243
- Federal Form 8379
- Federal Form 8886
- Disaster relief
- Military



First name Initial Date of birth (MM/DD/YYYY)
UMAR BASHA 08/10/1992

Last name
SYED
Social Security number (SSN)
497-85-5439

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Spouse first name Initial Spouse date of birth (MM/DD/YYYY)
FARHEEN 04/09/1992

Spouse last name
MULLA
Spouse SSN
995-98-1861

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Current mailing address

2525 OLD FARM ROAD APT R1023
City HOUSTON
Country USA

State TX ZIP code 77063
Phone 425-520-8702

Filing Status (check only one box)

- 1. Single
- 2. Married filing jointly
- 3. Married filing separately (enter spouse information **above**)
- 4. Head of household (with qualifying dependent)
- 5. Qualifying surviving spouse



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Last name SYED SSN 497-85-5439

Note: Reprint page 1 if you make changes to this page.

Exemptions

6a. Credits for yourself.....6a. 1

Check boxes that apply: [X] Regular [] Severely disabled [] Someone else can claim you as a dependent

6b. Credits for your spouse6b. 1

Check boxes that apply: [X] Regular [] Severely disabled [] Someone else can claim you as a dependent

Dependents.

List your dependents in order from youngest to oldest. If you have more than three dependents, complete Schedule OR-ADD-DEP. Include the schedule with your return.

Dependent 1: First name Initial Dependent 1: Last name

SHASHA VALI SYED

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code *

11/23/2020 995-98-1893 SD

[] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

SAMIMA ISHRAT SYED

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code *

06/13/2019 995-98-1879 SD

[] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN Code *

[] Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents6c. 2

6d. Total number of dependent children with a qualifying disability (see instructions).....6d.

6e. Total exemptions. Add lines 6a through 6d..... Total 6e. 4



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Last name

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497-85-5439

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Income	Federal column (F)	Oregon column (S)
7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. Include all Forms W-2.		
7F.	88,831.00	7S. 81,766.00
8. Interest income from Form 1040 or 1040-SR, line 2b.		
8F.		8S.
9. Dividend income from Form 1040 or 1040-SR, line 3b.		
9F.		9S.
10. State and local income tax refunds from federal Schedule 1, line 1.		
10F.		10S.
11. Alimony received from federal Schedule 1, line 2a.		
11F.		11S.
12. Business income or loss from federal Schedule 1, line 3.		
12F.		12S.
13. Capital gain or loss from Form 1040 or 1040-SR, line 7.		
13F.	2,281.00	13S. 0.00
14. Other gains or losses from federal Schedule 1, line 4.		
14F.		14S.
15. IRA distributions from Form 1040 or 1040-SR, line 4b.		
15F.		15S.



Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

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SYED

497-85-5439

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Federal column (F)

Oregon column (S)

16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.

16F.

16S.

17. Schedule E income or loss from federal Schedule 1, line 5.

17F.

17S.

18. Farm income or loss from federal Schedule 1, line 6.

18F.

18S.

19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.

19F.

19S.

20. Total income. Add lines 7 through 19.

20F.

91,112.00

20S.

81,766.00

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F.

21S.

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F.

22S.

23. Moving expenses from federal Schedule 1, line 14.

23F.

23S.



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Last name SYED SSN 497-85-5439

Note: Reprint page 1 if you make changes to this page.

Table with 4 columns: Line number, Federal column (F), Oregon column (S), and Description. Rows include Deduction for self-employment tax (24), Self-employed health insurance deduction (25), Alimony paid (26), Total adjustments from Schedule OR-ASC-NP (27), Total adjustments (28), and Income after adjustments (29).

Additions

Table with 4 columns: Line number, Federal column (F), Oregon column (S), and Description. Rows include Total additions from Schedule OR-ASC-NP (30) and Income after additions (31).



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Last name SYED SSN 497-85-5439

Note: Reprint page 1 if you make changes to this page.

Subtractions	Federal column (F)	Oregon column (S)
32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.		
32F.		
33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.		
33F.		33S.
34. Income after subtractions. Line 31 minus lines 32 and 33.		
34F.	91,112.00	34S. style="text-align: right;">81,766.00
35. Oregon percentage (see instructions; not more than 100.0%).....		35. style="text-align: right;">89.7 %

Deductions and modifications

36. Amount from line 34S	36.	81,766.00												
37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0	37.	0.00												
38. Standard deduction. Enter your standard deduction	38.	5,210.00												
<p>You were: 38a. <input type="checkbox"/> 65 or older 38b. <input type="checkbox"/> Blind Your spouse was: 38c. <input type="checkbox"/> 65 or older 38d. <input type="checkbox"/> Blind</p>														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Standard deductions</th> <th style="text-align: center;">Single</th> <th style="text-align: center;">Married filing jointly</th> <th style="text-align: center;">Married filing separately</th> <th style="text-align: center;">Qualifying surviving spouse</th> <th style="text-align: center;">Head of household</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">\$2,605</td> <td style="text-align: center;">\$5,210</td> <td style="text-align: center;">\$2,605 or \$0</td> <td style="text-align: center;">\$5,210</td> <td style="text-align: center;">\$4,195</td> </tr> </tbody> </table> <p>See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent. See instructions if you are married filing separately.</p>			Standard deductions	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household		\$2,605	\$5,210	\$2,605 or \$0	\$5,210	\$4,195
Standard deductions	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household									
	\$2,605	\$5,210	\$2,605 or \$0	\$5,210	\$4,195									
39. Enter the larger of line 37 or 38.....	39.	5,210.00												
40. 2023 federal tax liability (see instructions).....	40.	6,171.00												
41. Total modifications from Schedule OR-ASC-NP, line D7	41.													
42. Deductions and modifications multiplied by the Oregon percentage (see instructions).....	42.	10,209.00												



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SYED SSN 497-85-5439

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Deductions and modifications (continued)

43. Charitable art donation (see instructions)..... 43.
44. Total deductions and modifications. Add lines 42 and 43..... 44. 10,209.00
45. Oregon taxable income. Line 36 minus line 44. If line 44 is more than line 36, enter 0 45. 71,557.00

Oregon tax

46. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... 46. 5,691.00
46a. [] Schedule OR-FIA-40-N 46b. [] Worksheet FCG 46c. [] Schedule OR-PTE-NR

47. Interest on certain installment sales 47.
48. Total tax recaptures from Schedule OR-ASC-NP, line E5..... 48.
49. Total additions to tax. Line 47 plus line 48..... 49.
50. Total tax before credits. Add lines 46 and 49..... 50. 5,691.00

Standard and carryforward credits

51. Exemption credit (see instructions)..... 51. 847.00
52. Total standard credits from Schedule OR-ASC-NP, line F16..... 52.
53. Total standard credits. Add lines 51 and 52 53. 847.00
54. Tax minus standard credits. Line 50 minus line 53. If line 53 is more than line 50, enter 0 54. 4,844.00
55. Total carryforward credits used this year from Schedule OR-ASC-NP, line G9. Line 55 can't be more than line 54 (see Schedule OR-ASC and OR-ASC-NP Instructions) 55.



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Last name SYED SSN 497-85-5439

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Standard and carryforward credits (continued)

56. Tax after standard and carryforward credits. Line 54 minus line 55 56. 4,844.00

Payments and refundable credits

57. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099..... 57. 6,059.00

58. Amount applied from your prior year's tax refund 58.

59. Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment or tax withheld from real estate transactions. Do not include the amount you already reported on line 58 59.

60. Tax payments from a pass-through entity 60.

61. Earned income credit (see instructions)..... 61.

62. Oregon Kids Credit (see instructions) 62.

63. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 79 63. 0.00

64. Total refundable credits from Schedule OR-ASC-NP, line H7..... 64.

65. Total payments and refundable credits. Add lines 57 through 64 65. 6,059.00

Tax to pay or refund

66. Overpayment of tax. If line 56 is less than line 65, you overpaid. Line 65 minus line 56 66. 1,215.00

67. Net tax. If line 56 is more than line 65, you have tax to pay. Line 56 minus line 65 67.

68. Penalty and interest for filing or paying late (see instructions) 68.



Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

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497-85-5439

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69. Interest on underpayment of estimated tax. Include Form OR-10 69.

Exception number from Form OR-10, line 1: 69a.

Check box if you annualized: 69b.

70. Total penalty and interest due. Add lines 68 and 69..... 70.

71. Net tax including penalty and interest.

Line 67 plus line 70 This is the amount you owe. 71.

72. Overpayment less penalty and interest.

Line 66 minus line 70 This is your refund. 72.

1,215.00

73. Estimated tax. Fill in the portion of line 72 you want applied to your open estimated tax account 73.

74. Charitable checkoff donations from Schedule OR-DONATE, line 30 74.

75. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 75.

76. Total. Add lines 73 through 75. The total can't be more than your refund on line 72..... 76.

77. Net refund. Line 72 minus line 76 This is your net refund. 77.

1,215.00

Direct deposit

78. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States:

Type of account:

Account information:

Checking or

Routing number

Account number

Savings

323070380

485016125154

Kicker donation

79. If you elect to donate your kicker to the State School Fund, check this box..... 79a.

Complete the kicker worksheet in the instructions and enter the amount here.....

This election is irrevocable. 79b.



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Last name

SSN

SYED

497-85-5439

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Sign here. Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Your signature

X

Date (MM/DD/YYYY)

Spouse signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

SYAM PRIYA RAM SAG

Date (MM/DD/YYYY)

Preparer phone

Preparer license number

04/13/2024

678-965-9522

Preparer first name

Initial

Preparer last name

SYAM

P

RAM SAGAR GUPTA

Preparer address

245 ROONEY CT

City

State

ZIP code

E BRUNSWICK

NJ

08816

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the Tax Information Authorization and Power of Attorney for Representation form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 70)

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2023 Oregon Form OR-40-N" and the last four digits of your SSN or ITIN on your check or money order. If you include payment with your return, don't include Form OR-40-V payment voucher.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form is blank:
- Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
- Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
2-D barcode. If the large 2-D barcode box on the first page of this form is filled in:
- Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
- Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



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Last name

SSN

SYED

497-85-5439

Note: Reprint page 1 if you make changes to this page.

Amended statement. Complete this section only if you're amending your 2023 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

