

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 SUBASHINI SELVAM | Social security number 221-13-0537 |
| Spouse's name ARUN RAMASAMY | Spouse's social security number 124-99-1840 |

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 | 174,885. |
| 2 Total tax | 2 | 20,088. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 28,202. |
| 4 Amount you want refunded to you | 4 | 8,114. |
| 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

| | | | | |
|---|---|---|---|---|
| 3 | 0 | 5 | 3 | 7 |
|---|---|---|---|---|

 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

| | | | | |
|---|---|---|---|---|
| 9 | 1 | 8 | 4 | 0 |
|---|---|---|---|---|

 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: SUBASHINI Last name: SELVAM Your social security number: 221 13 0537

If joint return, spouse's first name and middle initial: ARUN Last name: RAMASAMY Spouse's social security number: 124 99 1840

Home address (number and street): 224 S LONGFIELD DRIVE Apt. no. Presidential Election Campaign

City, town, or post office: SUN PRAIRIE State: WI ZIP code: 53590 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

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

Filing Status: Single, Married filing jointly (checked), Married filing separately, Head of household (HOH), 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? (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

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: DHANVIN, ARUN, 863-38-7359, Son, [X], []

Income table with columns 1a-1z and 1a-1z. 1a Total amount from Form(s) W-2, box 1 (see instructions) 214,029. 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 214,029.

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. 2a Tax-exempt interest. 2b Taxable interest. 3a Qualified dividends 16. 3b Ordinary dividends 16. 4a IRA distributions. 4b Taxable amount. 5a Pensions and annuities. 5b Taxable amount. 6a Social security benefits. 6b Taxable amount.

Table with columns 7-15. 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 71. 8 Additional income from Schedule 1, line 10 -39,231. 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 174,885. 10 Adjustments to income from Schedule 1, line 26. 11 Subtract line 10 from line 9. This is your adjusted gross income 174,885. 12 Standard deduction or itemized deductions (from Schedule A) 31,817. 13 Qualified business income deduction from Form 8995 or Form 8995-A. 14 Add lines 12 and 13 31,817. 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 143,068.

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.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 20,088.

Table for Payments (lines 25-33). Includes federal income tax withheld (28,202) and total payments (28,202).

Table for Refund (lines 34-36). Shows overpaid amount of 8,114 and amount applied to 2024 estimated tax.

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

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

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

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

**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 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
SUBASHINI SELVAM & ARUN RAMASAMY

Your social security number
221-13-0537

Part I Additional Income

| | | | | |
|-----------|---|---------------|-----------|----------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | | 1 | |
| 2a | Alimony received | | 2a | |
| b | Date of original divorce or separation agreement (see instructions): _____ | | | |
| 3 | Business income or (loss). Attach Schedule C | | 3 | -17,700. |
| 4 | Other gains or (losses). Attach Form 4797 | | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 5 | -21,531. |
| 6 | Farm income or (loss). Attach Schedule F | | 6 | |
| 7 | Unemployment compensation | | 7 | |
| 8 | Other income: | | | |
| a | Net operating loss | 8a () | | |
| b | Gambling | 8b | | |
| c | Cancellation of debt | 8c | | |
| d | Foreign earned income exclusion from Form 2555 | 8d () | | |
| e | Income from Form 8853 | 8e | | |
| f | Income from Form 8889 | 8f | | |
| g | Alaska Permanent Fund dividends | 8g | | |
| h | Jury duty pay | 8h | | |
| i | Prizes and awards | 8i | | |
| j | Activity not engaged in for profit income | 8j | | |
| k | Stock options | 8k | | |
| l | 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 | 8l | | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | | |
| n | Section 951(a) inclusion (see instructions) | 8n | | |
| o | Section 951A(a) inclusion (see instructions) | 8o | | |
| p | Section 461(l) excess business loss adjustment | 8p | | |
| q | Taxable distributions from an ABL account (see instructions) | 8q | | |
| r | Scholarship and fellowship grants not reported on Form W-2 | 8r | | |
| s | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d | 8s () | | |
| t | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan | 8t | | |
| u | Wages earned while incarcerated | 8u | | |
| z | Other income. List type and amount: _____ | 8z | | |
| 9 | Total other income. Add lines 8a through 8z | | 9 | |
| 10 | Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 | | 10 | -39,231. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

| | | | | |
|------------|--|------------|------------|--|
| 11 | Educator expenses | | 11 | |
| 12 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | | 12 | |
| 13 | Health savings account deduction. Attach Form 8889 | | 13 | |
| 14 | Moving expenses for members of the Armed Forces. Attach Form 3903 | | 14 | |
| 15 | Deductible part of self-employment tax. Attach Schedule SE | | 15 | |
| 16 | Self-employed SEP, SIMPLE, and qualified plans | | 16 | |
| 17 | Self-employed health insurance deduction | | 17 | |
| 18 | Penalty on early withdrawal of savings | | 18 | |
| 19a | Alimony paid | | 19a | |
| b | Recipient's SSN | | | |
| c | Date of original divorce or separation agreement (see instructions): _____ | | | |
| 20 | IRA deduction | | 20 | |
| 21 | Student loan interest deduction | | 21 | |
| 22 | Reserved for future use | | 22 | |
| 23 | Archer MSA deduction | | 23 | |
| 24 | Other adjustments: | | | |
| a | Jury duty pay (see instructions) | 24a | | |
| b | Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit | 24b | | |
| c | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m | 24c | | |
| d | Reforestation amortization and expenses | 24d | | |
| e | Repayment of supplemental unemployment benefits under the Trade Act of 1974 | 24e | | |
| f | Contributions to section 501(c)(18)(D) pension plans | 24f | | |
| g | Contributions by certain chaplains to section 403(b) plans | 24g | | |
| h | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) | 24h | | |
| i | 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 | 24i | | |
| j | Housing deduction from Form 2555 | 24j | | |
| k | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) | 24k | | |
| z | Other adjustments. List type and amount: _____ | 24z | | |
| 25 | Total other adjustments. Add lines 24a through 24z | | 25 | |
| 26 | Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 | | 26 | |

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

SUBASHINI SELVAM & ARUN RAMASAMY

Your social security number

221-13-0537

| Medical and Dental Expenses | Caution: Do not include expenses reimbursed or paid by others. | | | | | |
|---|--|----|---------|----|---------|---------|
| | 1 Medical and dental expenses (see instructions) | 1 | | | | |
| | 2 Enter amount from Form 1040 or 1040-SR, line 11 | 2 | | | | |
| | 3 Multiply line 2 by 7.5% (0.075) | 3 | | | | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | | 4 | | |
| Taxes You Paid | 5 State and local taxes. | | | | | |
| | a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> | 5a | 10,503. | | | |
| | b State and local real estate taxes (see instructions) | 5b | 10,038. | | | |
| | c State and local personal property taxes | 5c | | | | |
| | d Add lines 5a through 5c | 5d | 20,541. | | | |
| | e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 10,000. | | | |
| | 6 Other taxes. List type and amount: _____ | 6 | | | | |
| 7 Add lines 5e and 6 | | | | 7 | 10,000. | |
| Interest You Paid | 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/> | | | | | |
| | a Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 21,817. | | | |
| | b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____ | 8b | | | | |
| | c Points not reported to you on Form 1098. See instructions for special rules | 8c | | | | |
| | d Reserved for future use | 8d | | | | |
| | e Add lines 8a through 8c | 8e | 21,817. | | | |
| 9 Investment interest. Attach Form 4952 if required. See instructions | 9 | | | | | |
| 10 Add lines 8e and 9 | | | | 10 | 21,817. | |
| Gifts to Charity | 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | | | | |
| | 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | | | | |
| | 13 Carryover from prior year | 13 | | | | |
| | 14 Add lines 11 through 13 | | | | 14 | |
| Casualty and Theft Losses | 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | | | | 15 | |
| Other Itemized Deductions | 16 Other—from list in instructions. List type and amount: _____ | | | | 16 | |
| Total Itemized Deductions | 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | | | | 17 | 31,817. |
| | 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> | | | | | |

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

| | | |
|--|--|---|
| Name of proprietor ARUN RAMASAMY | | Social security number (SSN) 124-99-1840 |
| A Principal business or profession, including product or service (see instructions) PIXZ LLC | B Enter code from instructions 5 6 1 9 1 0 | |
| C Business name. If no separate business name, leave blank. PIXZ LLC | D Employer ID number (EIN) (see instr.) | |
| E Business address (including suite or room no.) <u>224 S LONGFIELD DRIVE</u> City, town or post office, state, and ZIP code <u>SUN PRAIRIE, WI 53590</u> | | |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____ | | |
| G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H If you started or acquired this business during 2023, check here <input type="checkbox"/> | | |
| I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | |
|---|----------|--|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/> | 1 | |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 Gross income. Add lines 5 and 6 | 7 | |

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

| | | | | | |
|---|------------|-----|---|------------|---------|
| 8 Advertising | 8 | 300 | 18 Office expense (see instructions) | 18 | 1,000 |
| 9 Car and truck expenses (see instructions) | 9 | | 19 Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 Rent or lease (see instructions): | | |
| 11 Contract labor (see instructions) | 11 | | a Vehicles, machinery, and equipment | 20a | |
| 12 Depletion | 12 | | b Other business property | 20b | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 Repairs and maintenance | 21 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 Supplies (not included in Part III) | 22 | |
| 15 Insurance (other than health) | 15 | | 23 Taxes and licenses | 23 | |
| 16 Interest (see instructions): | | | 24 Travel and meals: | | |
| a Mortgage (paid to banks, etc.) | 16a | | a Travel | 24a | 5,000 |
| b Other | 16b | | b Deductible meals (see instructions) | 24b | |
| 17 Legal and professional services | 17 | | 25 Utilities | 25 | 200 |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27b | 28 | | 26 Wages (less employment credits) | 26 | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | | 27a Other expenses (from line 48) | 27a | 11,200 |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | | b Energy efficient commercial bldgs deduction (attach Form 7205) | 27b | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32. | 31 | | | | -17,700 |
| 32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | | | 32a <input checked="" type="checkbox"/> All investment is at risk. | | |
| | | | 32b <input type="checkbox"/> Some investment is not at risk. | | |

Part III Cost of Goods Sold (see instructions)

| | | |
|-----------|--|--|
| 33 | Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation) | |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . | 35 |
| 36 | Purchases less cost of items withdrawn for personal use | 36 |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 |
| 38 | Materials and supplies | 38 |
| 39 | Other costs | 39 |
| 40 | Add lines 35 through 39 | 40 |
| 41 | Inventory at end of year | 41 |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

| | |
|------------|---|
| 43 | When did you place your vehicle in service for business purposes? (month/day/year) _____ |
| 44 | Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____ |
| 45 | Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 46 | Do you (or your spouse) have another vehicle available for personal use?. <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 47a | Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b | If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

| | |
|--|-------------------|
| AUTOMOBILE AND TRUCK EXPENSE | 500. |
| EQUIPMENT RENT | 500. |
| PARKING FEES AND TOOLS | 200. |
| TRAINING/CONTINUING EDUCATION | 800. |
| TELEPHONE | 3,000. |
| COMPUTER SERVICES AND SUPPLIES | 2,500. |
| PRINTING | 300. |
| BANK CHARGES | 200. |
| See Line 48 Other Expenses | 3,200. |
| 48 Total other expenses. Enter here and on line 27a | 48 11,200. |

**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

SUBASHINI SELVAM & ARUN RAMASAMY

Your social security number

221-13-0537

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 | 578. | 500. | | 78. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 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 78. |

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 | 81. | 88. | | -7. |
| 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 -7. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2023

Part III Summary

| | | |
|---|-----------|-----|
| <p>16 Combine lines 7 and 15 and enter the result</p> <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. | 16 | 71. |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> | | |
| <p>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</p> | 18 | |
| <p>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</p> | 19 | |
| <p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><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.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> | | |
| <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <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 | () |
| <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p> | | |

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

SUBASHINI SELVAM & ARUN RAMASAMY

221-13-0537

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 | 578. | 500. | | | 78. |
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| 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). | | | 578. | 500. | | | 78. |

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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 SUBASHINI SELVAM & ARUN RAMASAMY

Social security number or taxpayer identification number
 221-13-0537

Before you check Box D, E, or F 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 II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-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 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-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 | 01/01/22 | 04/26/23 | 81. | 88. | | | -7. |
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| 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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . . | | | | 81. | 88. | | | -7. |

Note: If you checked Box D 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 E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

SUBASHINI SELVAM & ARUN RAMASAMY

221-13-0537

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)

A RAINBOW NAGAR PUDUCHERRY IN 605011

B
C

| 1b Type of Property (from list below) | 2 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 |
|---------------------------------------|--|------------------|---|-------------------|--------------------------|
| | | A | B | C | |
| A 3 | | 365 | | 0 | <input type="checkbox"/> |
| B | | | | | <input type="checkbox"/> |
| C | | | | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe) _____

| Income: | Properties: | | |
|---|-----------------------|-----|-----|
| | A | B | C |
| 3 Rents received | 3 920. | | |
| 4 Royalties received | 4 | | |
| Expenses: | | | |
| 5 Advertising | 5 | | |
| 6 Auto and travel (see instructions) | 6 | | |
| 7 Cleaning and maintenance | 7 2,154. | | |
| 8 Commissions | 8 | | |
| 9 Insurance | 9 | | |
| 10 Legal and other professional fees | 10 | | |
| 11 Management fees | 11 2,547. | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | |
| 13 Other interest | 13 | | |
| 14 Repairs | 14 4,022. | | |
| 15 Supplies | 15 3,756. | | |
| 16 Taxes | 16 | | |
| 17 Utilities | 17 3,954. | | |
| 18 Depreciation expense or depletion | 18 6,018. | | |
| 19 Other (list) _____ | 19 | | |
| 20 Total expenses. Add lines 5 through 19 | 20 22,451. | | |
| 21 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 Form 6198 | 21 -21,531. | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 (21,531.) | () | () |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a 920. | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | |
| c Total of all amounts reported on line 12 for all properties | 23c | | |
| d Total of all amounts reported on line 18 for all properties | 23d 6,018. | | |
| e Total of all amounts reported on line 20 for all properties | 23e 22,451. | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 (21,531.) | | |
| 26 Total rental real estate and royalty income or (loss). 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 | 26 -21,531. | | |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-21,531.

Schedule E (Form 1040) 2023

**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

SUBASHINI SELVAM & ARUN RAMASAMY

221-13-0537

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 | 174,885. |
| 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 | 174,885. | |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | 1 | |
| 5 | Multiply line 4 by \$2,000 | 5 | 2,000. | |
| 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 | 0 | |
| | 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 | | |
| 8 | Add lines 5 and 7 | 8 | 2,000. | |
| 9 | Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. | |
| 10 | Subtract line 9 from line 3. <ul style="list-style-type: none"> • 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 | 2,000. | |
| | <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 | 22,088. | |
| 14 | Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents | 14 | 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.

| | | | |
|------------|--|------------|----|
| 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. | | |
| 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 | |

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form8889 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
 SUBASHINI SELVAM

Social security number of HSA beneficiary.
 If both spouses have HSAs, see instructions.
 221-13-0537

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

| | | | |
|----|--|----|---|
| 1 | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions | | <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family |
| 2 | HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions | 2 | 0. |
| 3 | If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter | 3 | 7,750. |
| 4 | Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs | 4 | 0. |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 | 7,750. |
| 6 | Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter | 6 | 7,750. |
| 7 | If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions | 7 | |
| 8 | Add lines 6 and 7 | 8 | 7,750. |
| 9 | Employer contributions made to your HSAs for 2023 | 9 | 7,750. |
| 10 | Qualified HSA funding distributions | 10 | |
| 11 | Add lines 9 and 10 | 11 | 7,750. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | 0. |
| 13 | HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions. | 13 | 0. |

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

| | | | |
|-----|--|-----|--|
| 14a | Total distributions you received in 2023 from all HSAs (see instructions) | 14a | |
| b | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions | 14b | |
| c | Subtract line 14b from line 14a | 14c | |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 | |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f | 16 | |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/> | | |
| b | Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c | 17b | |

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

| | | | |
|----|--|----|--|
| 18 | Last-month rule | 18 | |
| 19 | Qualified HSA funding distribution | 19 | |
| 20 | Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f | 20 | |
| 21 | Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d | 21 | |

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 SUBASHINI SELVAM & ARUN RAMASAMY | Taxpayer identification number 221-13-0537 |
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | 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. <ul style="list-style-type: none"> 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) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ | | | |
| 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 checked="" 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"/> |

Additional Information From 2023 Federal Tax Return**Schedule C (PIXZ LLC): Profit or Loss from Business****Line 48 Other Expenses****Continuation Statement**

| Description | Amount |
|------------------------|---------------|
| DISCOUNTS | 500. |
| DUES AND SUBSCRIPTIONS | 200. |
| INTERNET | 200. |
| MISCELLANEOUS | 400. |
| PERMITS AND FEES | 100. |
| OUTSIDE SERVICES | 500. |
| LAUNDRY AND CLEANING | 100. |
| CLEANING | 500. |
| LEGAL AND PROFESSIONAL | 100. |
| GIFTS | 100. |
| MISCELLANEOUS | 400. |
| DELIVERY AND FREIGHT | 100. |
| Total | 3,200. |

For the year Jan. 1-Dec. 31, 2023, or other tax year

Check here if an amended return beginning _____, 2023 ending _____, 20____.

Note

DO NOT STAPLE

See page 5 before assembling return

| | | | |
|--|--|---|---|
| Your legal last name SELVAM | Legal first name SUBASHINI | M.I. | Your social security number 221130537 |
| If a joint return, spouse's legal last name RAMASAMY | Spouse's legal first name ARUN | M.I. | Spouse's social security number 124991840 |
| Home address (number and street). If you have a PO Box, see page 12. 224 S LONGFIELD DRIVE | | Apt. no. | Tax district Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2023. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ► SUN PRAIRIE |
| City or post office SUN PRAIRIE | State WI | Zip code 53590 | |
| Filing status Check <input checked="" type="checkbox"/> below | | | County of ► DANE |
| <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ► | | | |
| <input type="checkbox"/> Head of household, NOT married (see page 13). <input type="checkbox"/> Head of household, married (see page 13). | | Legal last name Legal first name M.I. | School district number See page 45 3269 Special conditions <input type="checkbox"/> _____ <input type="checkbox"/> Form 804 filed with return (see page 10) |
| If married, fill in spouse's SSN above and full name here | | | |

Use **BLACK Ink** ● Print numbers like this → 0 | 23456789 **Not** like this → 0147 ● **NO COMMAS; NO CENTS**

| | | | |
|-----------|---|------------|------------------|
| 1 | Federal adjusted gross income from Form 1040, line 11 | 1 | <u>174885.00</u> |
| 2 | Adjustments to federal adjusted gross income from <i>Schedule I</i> , line 3 (see page 13) | 2 | <u>0.00</u> |
| 3 | Add lines 1 and 2. This is your federal adjusted gross income for Wisconsin purposes | 3 | <u>174885.00</u> |
| | Form W-2 wages included in line 3 | | <u>214029.00</u> |
| 4 | Total additions to income from Schedule AD, line 33. Include Schedule AD (see page 14) . | 4 | <u>.00</u> |
| 5 | Add lines 3 and 4 | 5 | <u>174885.00</u> |
| 6 | Total subtractions from income from Schedule SB, line 50. Include Schedule SB (see page 14) Enter as a positive number | 6 | <u>.00</u> |
| 7 | Subtract line 6 from line 5. This is your Wisconsin income. | 7 | <u>174885.00</u> |
| 8 | Standard deduction. See table on page 35, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 15 and check here ► <input type="checkbox"/> | 8 | <u>0.00</u> |
| 9 | Subtract line 8 from line 7. If line 8 is larger than line 7, fill in 0 | 9 | <u>174885.00</u> |
| 10 | Exemptions (Caution: See page 15) | | |
| | a Fill in exemptions allowed <u>3</u> x \$700 .. | 10a | <u>2100.00</u> |
| | b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 .. | 10b | <u>.00</u> |
| | c Add lines 10a and 10b | 10c | <u>2100.00</u> |

PAPER CLIP payment here



NO COMMAS; NO CENTS

| | | | |
|-----------|---|------------------------------------|---|
| 11 | Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income . . . | 11 | <u>172785.00</u> |
| 12 | Tax (see table on page 38) | 12 | <u>8660.00</u> |
| 13 | Itemized deduction credit. Include Schedule 1, page 4 | 13 | <u>1091.00</u> |
| 14 | Additional child and dependent care tax credit (see page 17) | | |
| | Federal credit from Form 2441 \blacktriangleright <u>.00</u> x 50% = | 14 | <u>.00</u> |
| 15 | School property tax credit | | |
| a | Rent paid in 2023 – heat included <u>.00</u> | } Find credit from table page 19 . | 15a <u>.00</u> |
| | Rent paid in 2023 – heat not included <u>.00</u> | | |
| b | Property taxes paid on home in 2023 <u>10038.00</u> | } Find credit from table page 20 . | 15b <u>300.00</u> |
| 16 | Working families tax credit (see page 20) | 16 | <u>0.00</u> |
| 17 | Married couple credit. Include Schedule 2, page 4 | 17 | <u>480.00</u> |
| 18 | Nonrefundable credits from line 34 of Schedule CR | 18 | <u>.00</u> |
| 19 | Net income tax paid to another state. Include Schedule OS <input type="checkbox"/> | 19 | <u>.00</u> |
| 20 | Add lines 13 through 19 | 20 | <u>1871.00</u> |
| 21 | Subtract line 20 from line 12. If line 20 is larger than line 12, fill in 0. This is your net tax | 21 | <u>6789.00</u> |
| 22 | Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23) 22 <u>.00</u> | | |
| | If you certify that no sales or use tax is due, check here \blacktriangleright <input checked="" type="checkbox"/> <u>X</u> | | |
| 23 | Donations (decreases refund or increases amount owed) | | |
| a | Endangered resources <u>.00</u> | e | Military family relief <u>.00</u> |
| b | Cancer research <u>.00</u> | f | Second Harvest/Feeding Amer. <u>.00</u> |
| c | Veterans trust fund <u>.00</u> | g | Red Cross WI Disaster Relief <u>.00</u> |
| d | Multiple sclerosis <u>.00</u> | h | Special Olympics Wisconsin <u>.00</u> |
| | Total (add lines a through h) . . . \blacktriangleright | 23i | <u>.00</u> |
| 24 | Penalties on IRAs, retirement plans, MSAs, etc. (see page 25) . . . <u>.00</u> x .33 = | 24 | <u>.00</u> |
| 25 | Other penalties (see page 25) | 25 | <u>.00</u> |
| 26 | Add lines 21, 22, 23i, 24, and 25 | 26 | <u>6789.00</u> |
| 27 | Wisconsin tax withheld. Include withholding statements | 27 | <u>10503.00</u> |
| 28 | 2023 estimated tax payments and amount applied from 2022 return. . . | 28 | <u>.00</u> |
| 29 | Earned income credit. Number of qualifying children \blacktriangleright <u> </u> | | |
| | Federal credit. <u>.00</u> x <u> </u> % = | 29 | <u>.00</u> |
| 30 | Farmland preservation credit. a Schedule FC, line 17. | 30a | <u>.00</u> |
| | b Schedule FC-A, line 13 | 30b | <u>.00</u> |
| 31 | Repayment credit (see page 27) | 31 | <u>.00</u> |



| | |
|--|---|
| Name(s) shown on Form 1 SUBASHINI SELVAM & ARUN RAMASAMY | Your social security number 221130537 |
|--|---|


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| | | | | |
|-----------|---|-----------|-------|-----------------|
| 32 | Homestead credit. Include Schedule H or H-EZ | 32 | _____ | .00 |
| 33 | Eligible veterans and surviving spouses property tax credit . . | 33 | _____ | .00 |
| 34 | Refundable credits from Schedule CR, line 40. Include Schedule CR | 34 | _____ | .00 |
| 35 | AMENDED RETURN ONLY—Amounts previously paid (see page 31) | 35 | _____ | .00 |
| 36 | Add lines 27 through 35 | 36 | _____ | 10503.00 |
| 37 | AMENDED RETURN ONLY—Amounts previously refunded (see page 31) | 37 | _____ | .00 |
| 38 | Subtract line 37 from line 36 | 38 | _____ | 10503.00 |
| 39 | If line 38 is larger than line 26, subtract line 26 from line 38. This is the AMOUNT YOU OVERPAID | 39 | _____ | 3714.00 |
| 40 | Amount of line 39 you want REFUNDED TO YOU | 40 | _____ | 3714.00 |
| 41 | Amount of line 39 you want APPLIED TO YOUR 2024 ESTIMATED TAX | 41 | _____ | 0.00 |
| 42 | If line 38 is smaller than line 26, subtract line 38 from line 26. This is the AMOUNT YOU UNDERPAID | 42 | _____ | .00 |
| 43 | Underpayment interest. Fill in exception code-See Sch. U _____ | 43 | _____ | .00 |
| 44 | Add lines 42 and 43. This is the AMOUNT YOU OWE . Paper clip payment to front of return | 44 | _____ | .00 |
| 45 | Interest (see page 34) | 45 | _____ | .00 |

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ _____ Personal identification number (PIN) ▶

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

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.**

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

| | | | |
|----------------|------|---------------|--|
| Your signature | Date | Daytime Phone | Wisconsin Identity Protection PIN (7 characters) |
|----------------|------|---------------|--|

3096600383

| | | | |
|--|------|---------------|--|
| Spouse's signature (if filing jointly, BOTH must sign) | Date | Daytime Phone | Wisconsin Identity Protection PIN (7 characters) |
|--|------|---------------|--|

Caution: Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 34).

Mail your return to: Wisconsin Department of Revenue
 If tax due.....PO Box 268, Madison WI 53790-0001
 If refund or no tax due.....PO Box 59, Madison WI 53785-0001
 If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



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Schedule 1 – Itemized Deduction Credit (see page 16)

| | | | |
|----------|---|----------|--------------|
| 1 | Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions. | 1 | .00 |
| 2 | Interest paid from federal Schedule A (Form 1040). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction | 2 | 21817 .00 |
| 3 | Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions | 3 | .00 |
| 4 | Casualty losses from federal Schedule A (Form 1040) | 4 | .00 |
| 5 | Add lines 1 through 4 | 5 | 21817 .00 |
| 6 | Fill in your standard deduction from line 8 on page 1 of Form 1. | 6 | 0 .00 |
| 7 | Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0. | 7 | 21817 .00 |
| 8 | Rate of credit is .05 (5%) | 8 | x .05 |
| 9 | Multiply line 7 by line 8. Fill in here and on line 13 on page 2 of Form 1 | 9 | 1091 .00 |

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 21)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

| | (A) YOURSELF | (B) SPOUSE |
|----------|--------------|--------------|
| 1 | | |
| 1 | 126513 .00 | 87516 .00 |
| 2 | | |
| 2 | .00 | .00 |
| 3 | | |
| 3 | 126513 .00 | 87516 .00 |
| 4 | | |
| 4 | .00 | .00 |
| 5 | | |
| 5 | 126513 .00 | 87516 .00 |
| 6 | | |
| 6 | 16000 .00 | |
| 7 | | |
| 7 | | x .03 |
| 8 | | |
| 8 | | 480 .00 |

Do not fill in more than \$480.

Name(s) shown on Form 1 or Form 1NPR

SUBASHINI SELVAM & ARUN RAMASAMY

Your social security number

221-13-0537

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

| Note: Round all amounts (use a minus sign (-) for negative amounts) | (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 Amount from line 1a of Schedule D | .00 | .00 | | .00 |
| 1b Amount from line 1b of Schedule D | 578.00 | 500.00 | .00 | 78.00 |
| 2 Amount from line 2 of Schedule D | .00 | .00 | .00 | .00 |
| 3 Amount from line 3 of Schedule D | .00 | .00 | .00 | .00 |
| 4 Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824 | | | 4 | .00 |
| 5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | 5 | .00 |
| 6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) | | | 6 | .00 |
| 7 Short-term capital loss carryover from 2022 Wisconsin Schedule WD, line 34. Enter amount as a negative number | | | 7 | .00 |
| 8 Net short-term capital gain or loss. Combine lines 1a through 7 in column (h) | | | 8 | 78.00 |

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

| Note: Round all amounts (use a minus sign (-) for negative amounts) | (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) |
|--|-------------------------------|----------------------------|---|--|
| 9a Amount from line 8a of Schedule D | .00 | .00 | | .00 |
| 9b Amount from line 8b of Schedule D | 81.00 | 88.00 | .00 | -7.00 |
| 10 Amount from line 9 of Schedule D | .00 | .00 | .00 | .00 |
| 11 Amount from line 10 of Schedule D | .00 | .00 | .00 | .00 |
| 12 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 | | | 12 | .00 |
| 13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | 13 | .00 |
| 14 Capital gain distributions | | | 14 | .00 |
| 15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) | | | 15 | .00 |
| 15a Adjustment from Wisconsin Schedule QI. Enter amount as a negative number | | | 15a | .00 |
| 16 Long-term capital loss carryover from 2022 Wisconsin Schedule WD, line 39. Enter amount as a negative number | | | 16 | .00 |
| 17 Net long-term capital gain or loss. Combine lines 9a through 16 in column (h) | | | 17 | -7.00 |

Go on to Part III →



| | |
|--|---------------------------------------|
| Name SUBASHINI SELVAM & ARUN RAMASAMY | Social Security Number 221-13-0537 |
|--|---------------------------------------|

Part III Summary of Parts I and II (see instructions) - use a minus sign (-) for negative amounts.

| | | |
|--|--|-------|
| 18 Combine lines 8 and 17, and fill in the net gain or loss here (if line 18 is a loss, go to line 28) | 18 | 71.00 |
| 19 Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17 | 19 | 0.00 |
| 20 Fill in 30% of line 19 | 20 | 0.00 |
| 21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included on line 12 or 13 of Schedule WD. If zero, skip lines 22 through 25 and fill in the amount from line 20 on line 26 | 21 | .00 |
| 22 Gain included in line 17. Do not include any losses in this amount | 22 | .00 |
| 23 Divide line 21 by line 22. Carry the decimal to 4 places | 23 | _____ |
| 24 Multiply line 19 by the decimal amount on line 23 | 24 | .00 |
| 25 Fill in 30% of line 24 | 25 | .00 |
| 26 Add lines 20 and 25 | 26 | 0.00 |
| 27 Subtract line 26 from line 18 | 27 | 71.00 |
| 28 If line 18 shows a loss, fill in the smaller of: | (a) The loss on line 18, | |
| | (b) \$3,000/\$1,500 (see instructions), or | |
| | (c) Wisconsin ordinary income (see instructions) | .00 |

Note: When figuring whether a, b, or c is smaller, treat all numbers as if they are positive.

Part IV Computation of Wisconsin Adjustment to Income

| | | |
|---|------------|-------|
| 29 Adjustment (see instructions for Part IV and Schedule I adjustments) | | |
| a Fill in gain from line 7 of federal Form 1040 or 1040-SR, or gain from line 1e of Schedule I, if filed (if a loss, fill in -0-) | 29a | 71.00 |
| b Fill in gain from Part III, line 27, (if blank, fill in -0-) | 29b | 71.00 |
| c If line 29b is more than 29a, subtract line 29a from line 29b. See instructions on where to enter this amount | 29c | .00 |
| d If line 29b is less than 29a, subtract line 29b from line 29a. See instructions on where to enter this amount | 29d | .00 |
| e Fill in loss from line 7 of federal Form 1040 or 1040-SR, as a positive amount or the loss from line 2c of Schedule I, if filed (if a gain, fill in -0-) | 29e | 0.00 |
| f Fill in loss from Part III, line 28 as a positive amount | 29f | 0.00 |
| g If line 29f is more than 29e, subtract line 29e from line 29f. See instructions for where to enter this amount | 29g | .00 |
| h If line 29f is less than 29e, subtract line 29f from line 29e. See instructions for where to enter this amount | 29h | .00 |

Part V Computation of Capital Loss Carryovers from 2023 to 2024 (Complete this part if the loss on line 18 is more than the loss on line 28.)

| | | |
|---|-----------|-----|
| 30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 | 30 | .00 |
| 31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0- | 31 | .00 |
| 32 Subtract line 31 from line 30 | 32 | .00 |
| 33 Fill in the smaller of line 28 or line 32, treating both as positive amounts | 33 | .00 |
| 34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2023 to 2024 | 34 | .00 |
| 35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39 | 35 | .00 |
| 36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0- | 36 | .00 |
| 37 Subtract line 36 from line 35 | 37 | .00 |
| 38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) | 38 | .00 |
| 39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2023 to 2024 | 39 | .00 |



Passive Activity Loss Limitations

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to Form 1040, 1040-SR, or 1041. Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return

Identifying number

SUBASHINI SELVAM & ARUN RAMASAMY

221130537

Part I 2023 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

Table with 4 rows: 1a Activities with net income, 1b Activities with net loss, 1c Prior years' unallowed losses, 1d Combine lines 1a, 1b, and 1c.

All Other Passive Activities

Table with 4 rows: 2a Activities with net income, 2b Activities with net loss, 2c Prior years' unallowed losses, 2d Combine lines 2a, 2b, and 2c.

Line 3: Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions.

- If line 3 is a loss and: • Line 1d is a loss, go to Part II. • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

Table with 9 rows: 4 Enter the smaller of the loss on line 1d or the loss on line 3, 5 Enter \$150,000, 6 Enter modified adjusted gross income, 7 Subtract line 6 from line 5, 8 Multiply line 7 by 50%, 9 Enter the smaller of line 4 or line 8.

Part III Total Losses Allowed

Table with 2 rows: 10 Add the income, if any, on lines 1a and 2a and enter the total, 11 Total losses allowed from all passive activities for 2023.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Table with 5 columns: Name of activity, Current year (a) Net income, (b) Net loss, Prior years (c) Unallowed loss, Overall gain or loss ((d) Gain, (e) Loss).

Total. Enter on Part I, lines 1a, 1b, and 1c

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

| Name of activity | Current year | | Prior years | Overall gain or loss | |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
| | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain | (e) Loss |
| PIXZ LLC | 0. | 0. | 14,350. | | 14,350. |
| RAINBOW NAGAR | 0. | 0. | 8,950. | | 8,950. |
| | | | | | |
| | | | | | |
| Total. Enter on Part I, lines 2a, 2b, and 2c | 0. | 0. | 23,300. | | |

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a). |
|------------------|---|----------|-----------|-----------------------|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | 1.00 | | |

Part VII Allocation of Unallowed Losses. See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|------------------|---|----------|------------|--------------------|
| PIXZ LLC | C Ln 31 | 14,350. | 0.61587983 | 14,350. |
| RAINBOW NAGAR | E Ln 22 | 8,950. | 0.38412017 | 8,950. |
| | | | | |
| | | | | |
| Total | | 23,300. | 1.00 | 23,300. |

Part VIII Allowed Losses. See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|---|----------|--------------------|------------------|
| PIXZ LLC | C Ln 31 | 14,350. | 14,350. | 0. |
| RAINBOW NAGAR | E Ln 22 | 8,950. | 8,950. | 0. |
| | | | | |
| | | | | |
| Total | | 23,300. | 23,300. | 0. |