

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

|   |  |
|---|--|
| Taxpayer's name<br>GOPINATH RAMAKRISHNAN    | Social security number<br>090-19-6203          |
| Spouse's name<br>KIRUBA PREETHI VIJAYAKUMAR | Spouse's social security number<br>393-83-0899 |

## 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 | 68,943. |
| 2 | Total tax . . . . .   | 2 | 2,307.  |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | 3 | 5,376.  |
| 4 | Amount you want refunded to you . . . . .                               | 4 | 3,069.  |
| 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 9 | 6 | 2 | 0 | 3 |
|---|---|---|---|---|

 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 3 | 0 | 8 | 9 | 9 |
|---|---|---|---|---|

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

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 Last name Your social security number
GOPINATH RAMAKRISHNAN 090 19 6203

If joint return, spouse's first name and middle initial Last name Spouse's social security number
KIRUBA PREETHI VIJAYAKUMAR 393 83 0899

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

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
LEXINGTON SC 29072

Foreign country name Foreign province/state/county Foreign postal code
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)
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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes dependent KAITLYN GOPINATH.

Income table with columns 1a-1z and 1a-1z. Rows include Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, Taxable dependent care benefits, Employer-provided adoption benefits, Wages from Form 8919, Other earned income, Nontaxable combat pay election, Add lines 1a through 1h.

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

Table with columns 7-15. Rows include Capital gain or (loss), Additional income from Schedule 1, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, Adjustments to income from Schedule 1, Subtract line 10 from line 9. This is your adjusted gross income, Standard deduction or itemized deductions (from Schedule A), Qualified business income deduction from Form 8995 or Form 8995-A, Add lines 12 and 13, Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 2,307.

Table for Payments (lines 25-33). Includes federal income tax withheld (5,376) and total payments (5,376).

Table for Refund (lines 34-36). Shows overpaid amount of 3,069 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 text: Under penalties of perjury, I declare that I have examined this return...

Signature table with columns for Your signature, Date, Your occupation, Spouse's signature, Date, Spouse's occupation, and Identity Protection PIN.

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

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **01**

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

GOPINATH RAMAKRISHNAN & KIRUBA PREETHI VIJAYAKUMAR

Your social security number

090-19-6203

**Part I Additional Income**

|           |   |               |           |         |
|-----------|---|---------------|-----------|---------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  |               | <b>1</b>  |         |
| <b>2a</b> | Alimony received . . . . .  |               | <b>2a</b> |         |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): _____  |               |           |         |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  |               | <b>3</b>  |         |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   |               | <b>4</b>  |         |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   |               | <b>5</b>  | -7,562. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  |               | <b>6</b>  |         |
| <b>7</b>  | Unemployment compensation . . . . .   |               | <b>7</b>  |         |
| <b>8</b>  | Other income:   |               |           |         |
| <b>a</b>  | Net operating loss . . . . .  | <b>8a</b> ( ) |           |         |
| <b>b</b>  | Gambling . . . . .  | <b>8b</b>     |           |         |
| <b>c</b>  | Cancellation of debt . . . . .  | <b>8c</b>     |           |         |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .  | <b>8d</b> ( ) |           |         |
| <b>e</b>  | Income from Form 8853 . . . . .   | <b>8e</b>     |           |         |
| <b>f</b>  | Income from Form 8889 . . . . .   | <b>8f</b>     |           |         |
| <b>g</b>  | Alaska Permanent Fund dividends . . . . .   | <b>8g</b>     |           |         |
| <b>h</b>  | Jury duty pay . . . . .   | <b>8h</b>     |           |         |
| <b>i</b>  | Prizes and awards . . . . .   | <b>8i</b>     |           |         |
| <b>j</b>  | Activity not engaged in for profit income . . . . .   | <b>8j</b>     |           |         |
| <b>k</b>  | Stock options . . . . .   | <b>8k</b>     |           |         |
| <b>l</b>  | Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . | <b>8l</b>     |           |         |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .   | <b>8m</b>     |           |         |
| <b>n</b>  | Section 951(a) inclusion (see instructions) . . . . .   | <b>8n</b>     |           |         |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) . . . . .  | <b>8o</b>     |           |         |
| <b>p</b>  | Section 461(l) excess business loss adjustment . . . . .  | <b>8p</b>     |           |         |
| <b>q</b>  | Taxable distributions from an ABL account (see instructions) . . . . .  | <b>8q</b>     |           |         |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 . . . . .  | <b>8r</b>     |           |         |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .  | <b>8s</b> ( ) |           |         |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .                                   | <b>8t</b>     |           |         |
| <b>u</b>  | Wages earned while incarcerated . . . . .   | <b>8u</b>     |           |         |
| <b>z</b>  | Other income. List type and amount: _____   | <b>8z</b>     |           |         |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .   |               | <b>9</b>  |         |
| <b>10</b> | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .         |               | <b>10</b> | -7,562. |

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

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

**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **03**

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

GOPINATH RAMAKRISHNAN & KIRUBA PREETHI VIJAYAKUMAR

Your social security number

090-19-6203

**Part I Nonrefundable Credits**

|           |   |           |      |
|-----------|---|-----------|------|
| <b>1</b>  | Foreign tax credit. Attach Form 1116 if required . . . . .  | <b>1</b>  |      |
| <b>2</b>  | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .          | <b>2</b>  |      |
| <b>3</b>  | Education credits from Form 8863, line 19 . . . . .   | <b>3</b>  |      |
| <b>4</b>  | Retirement savings contributions credit. Attach Form 8880 . . . . .                                       | <b>4</b>  | 200. |
| <b>5a</b> | Residential clean energy credit from Form 5695, line 15 . . . . .   | <b>5a</b> |      |
| <b>b</b>  | Energy efficient home improvement credit from Form 5695, line 32 . . . . .                                | <b>5b</b> |      |
| <b>6</b>  | Other nonrefundable credits:  |           |      |
| <b>a</b>  | General business credit. Attach Form 3800 . . . . .   | <b>6a</b> |      |
| <b>b</b>  | Credit for prior year minimum tax. Attach Form 8801 . . . . .   | <b>6b</b> |      |
| <b>c</b>  | Adoption credit. Attach Form 8839 . . . . .   | <b>6c</b> |      |
| <b>d</b>  | Credit for the elderly or disabled. Attach Schedule R . . . . .   | <b>6d</b> |      |
| <b>e</b>  | Reserved for future use . . . . .   | <b>6e</b> |      |
| <b>f</b>  | Clean vehicle credit. Attach Form 8936 . . . . .  | <b>6f</b> |      |
| <b>g</b>  | Mortgage interest credit. Attach Form 8396 . . . . .  | <b>6g</b> |      |
| <b>h</b>  | District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .                              | <b>6h</b> |      |
| <b>i</b>  | Qualified electric vehicle credit. Attach Form 8834 . . . . .   | <b>6i</b> |      |
| <b>j</b>  | Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .                            | <b>6j</b> |      |
| <b>k</b>  | Credit to holders of tax credit bonds. Attach Form 8912 . . . . .   | <b>6k</b> |      |
| <b>l</b>  | Amount on Form 8978, line 14. See instructions . . . . .  | <b>6l</b> |      |
| <b>m</b>  | Credit for previously owned clean vehicles. Attach Form 8936 . . . . .                                    | <b>6m</b> |      |
| <b>z</b>  | Other nonrefundable credits. List type and amount: _____<br>_____   | <b>6z</b> |      |
| <b>7</b>  | Total other nonrefundable credits. Add lines 6a through 6z . . . . .                                      | <b>7</b>  |      |
| <b>8</b>  | Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . . | <b>8</b>  | 200. |

(continued on page 2)

**Part II Other Payments and Refundable Credits**

|           |  |            |           |  |
|-----------|--|------------|-----------|--|
| <b>9</b>  | Net premium tax credit. Attach Form 8962 . . . . .   |            | <b>9</b>  |  |
| <b>10</b> | Amount paid with request for extension to file (see instructions) . . . . .                        |            | <b>10</b> |  |
| <b>11</b> | Excess social security and tier 1 RRTA tax withheld . . . . .                                      |            | <b>11</b> |  |
| <b>12</b> | Credit for federal tax on fuels. Attach Form 4136 . . . . .  |            | <b>12</b> |  |
| <b>13</b> | Other payments or refundable credits:  |            |           |  |
| <b>a</b>  | Form 2439 . . . . .  | <b>13a</b> |           |  |
| <b>b</b>  | Credit for repayment of amounts included in income from earlier years . . . . .                    | <b>13b</b> |           |  |
| <b>c</b>  | Elective payment election amount from Form 3800, Part III, line 6, column (i) . . . . .            | <b>13c</b> |           |  |
| <b>d</b>  | Deferred amount of net 965 tax liability (see instructions) . . . . .                              | <b>13d</b> |           |  |
| <b>z</b>  | Other payments or refundable credits. List type and amount:<br>_____                               | <b>13z</b> |           |  |
| <b>14</b> | Total other payments or refundable credits. Add lines 13a through 13z . . . . .                    |            | <b>14</b> |  |
| <b>15</b> | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . . |            | <b>15</b> |  |

**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](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

GOPINATH RAMAKRISHNAN & KIRUBA PREETHI VIJAYAKUMAR

090-19-6203

**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** 5/27 KALIAMMAN KOVIL ST TIRUNELVELI TAMILNADU IN 627357

**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                 |                          |
| <b>A</b> 3                            |  | 365              |   | 0                 | <input type="checkbox"/> |
| <b>B</b>                              |  |                  |   |                   | <input type="checkbox"/> |
| <b>C</b>                              |  |                  |   |                   | <input type="checkbox"/> |

**Type of Property:**

- 1 Single Family Residence
- 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 |
| <b>3</b> Rents received . . . . .   | <b>3</b> 657.        |   |   |
| <b>4</b> Royalties received . . . . .   | <b>4</b>             |   |   |
| <b>Expenses:</b>  |                      |   |   |
| <b>5</b> Advertising . . . . .  | <b>5</b>             |   |   |
| <b>6</b> Auto and travel (see instructions) . . . . .   | <b>6</b>             |   |   |
| <b>7</b> Cleaning and maintenance . . . . .   | <b>7</b> 1,346.      |   |   |
| <b>8</b> Commissions . . . . .  | <b>8</b>             |   |   |
| <b>9</b> Insurance . . . . .  | <b>9</b>             |   |   |
| <b>10</b> Legal and other professional fees . . . . .   | <b>10</b>            |   |   |
| <b>11</b> Management fees . . . . .   | <b>11</b> 1,298.     |   |   |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>            |   |   |
| <b>13</b> Other interest . . . . .  | <b>13</b>            |   |   |
| <b>14</b> Repairs . . . . .   | <b>14</b> 1,289.     |   |   |
| <b>15</b> Supplies . . . . .  | <b>15</b> 1,251.     |   |   |
| <b>16</b> Taxes . . . . .   | <b>16</b>            |   |   |
| <b>17</b> Utilities . . . . .   | <b>17</b> 1,112.     |   |   |
| <b>18</b> Depreciation expense or depletion . . . . .   | <b>18</b> 1,923.     |   |   |
| <b>19</b> Other (list) _____  | <b>19</b>            |   |   |
| <b>20</b> Total expenses. Add lines 5 through 19 . . . . .  | <b>20</b> 8,219.     |   |   |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .  | <b>21</b> -7,562.    |   |   |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b> ( 7,562. ) |   |   |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b> 657.      |   |   |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .   | <b>23b</b>           |   |   |
| <b>c</b> Total of all amounts reported on line 12 for all properties . . . . .  | <b>23c</b>           |   |   |
| <b>d</b> Total of all amounts reported on line 18 for all properties . . . . .  | <b>23d</b> 1,923.    |   |   |
| <b>e</b> Total of all amounts reported on line 20 for all properties . . . . .  | <b>23e</b> 8,219.    |   |   |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>            |   |   |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here  | <b>25</b> ( 7,562. ) |   |   |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b> -7,562.    |   |   |

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-7,562.

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

Name(s) shown on return

Your social security number

GOPINATH RAMAKRISHNAN & KIRUBA PREETHI VIJAYAKUMAR

090-19-6203

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

|           |   |           |          |         |
|-----------|---|-----------|----------|---------|
| <b>1</b>  | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .  |           | <b>1</b> | 68,943. |
| <b>2a</b> | Enter income from Puerto Rico that you excluded . . . . .   | <b>2a</b> |          |         |
| <b>b</b>  | Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .  | <b>2b</b> | 0.       |         |
| <b>c</b>  | Enter the amount from line 15 of your Form 4563 . . . . .   | <b>2c</b> |          |         |
| <b>d</b>  | Add lines 2a through 2c . . . . .   | <b>2d</b> | 0.       |         |
| <b>3</b>  | Add lines 1 and 2d . . . . .  | <b>3</b>  | 68,943.  |         |
| <b>4</b>  | Number of qualifying children under age 17 with the required social security number . . . . .   | <b>4</b>  | 1        |         |
| <b>5</b>  | Multiply line 4 by \$2,000 . . . . .  | <b>5</b>  | 2,000.   |         |
| <b>6</b>  | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .   | <b>6</b>  | 0        |         |
|           | <b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.   |           |          |         |
| <b>7</b>  | Multiply line 6 by \$500 . . . . .  | <b>7</b>  |          |         |
| <b>8</b>  | Add lines 5 and 7 . . . . .   | <b>8</b>  | 2,000.   |         |
| <b>9</b>  | Enter the amount shown below for your filing status.<br>• Married filing jointly—\$400,000 }<br>• All other filing statuses—\$200,000 }   | <b>9</b>  | 400,000. |         |
| <b>10</b> | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | <b>10</b> | 0.       |         |
| <b>11</b> | Multiply line 10 by 5% (0.05) . . . . .   | <b>11</b> | 0.       |         |
| <b>12</b> | Is the amount on line 8 more than the amount on line 11? . . . . .  | <b>12</b> | 2,000.   |         |
|           | <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.  |           |          |         |
|           | <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.   |           |          |         |
| <b>13</b> | Enter the amount from <b>Credit Limit Worksheet A</b> . . . . .   | <b>13</b> | 4,307.   |         |
| <b>14</b> | Enter the smaller of line 12 or line 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .   | <b>14</b> | 2,000.   |         |

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

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

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

|           |  |           |  |
|-----------|--|-----------|--|
| <b>21</b> | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions. . . . . |           |  |
| <b>22</b> | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .   | <b>22</b> |  |
| <b>23</b> | Add lines 21 and 22 . . . . .  | <b>23</b> |  |
| <b>24</b> | <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. }<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }   | <b>24</b> |  |
| <b>25</b> | Subtract line 24 from line 23. If zero or less, enter -0- . . . . .  | <b>25</b> |  |
| <b>26</b> | Enter the <b>larger</b> of line 20 or line 25 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.   | <b>26</b> |  |

**Part II-C Additional Child Tax Credit**

|           |  |  |  |
|-----------|--|--|--|
| <b>27</b> | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . . |  |  |
|-----------|--|--|--|

**Credit for Qualified Retirement Savings Contributions**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.

**2023**  
Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

GOPINATH RAMAKRISHNAN & KIRUBA PREETHI VIJAYAKUMAR

090-19-6203



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$36,500 (\$54,750 if head of household; \$73,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2006; (b) is claimed as a dependent on someone else's 2023 tax return; or (c) was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2023. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2023 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2020 and **before** the due date (including extensions) of your 2023 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11\* . . . . .
- Enter the applicable decimal amount from the table below.

|          | (a) You | (b) Your spouse |
|----------|---------|-----------------|
| <b>1</b> |         |                 |
| <b>2</b> | 9,968.  |                 |
| <b>3</b> | 9,968.  |                 |
| <b>4</b> |         |                 |
| <b>5</b> | 9,968.  |                 |
| <b>6</b> | 2,000.  |                 |
| <b>7</b> |         | 2,000.          |
| <b>8</b> | 68,943. |                 |

| If line 8 is—    |               | And your filing status is— |                   |   |
|------------------|---------------|----------------------------|-------------------|---|
| Over—            | But not over— | Married filing jointly     | Head of household | Single, Married filing separately, or Qualifying surviving spouse |
| Enter on line 9— |               |                            |                   |   |
| ---              | \$21,750      | 0.5                        | 0.5               | 0.5   |
| \$21,750         | \$23,750      | 0.5                        | 0.5               | 0.2   |
| \$23,750         | \$32,625      | 0.5                        | 0.5               | 0.1   |
| \$32,625         | \$35,625      | 0.5                        | 0.2               | 0.1   |
| \$35,625         | \$36,500      | 0.5                        | 0.1               | 0.1   |
| \$36,500         | \$43,500      | 0.5                        | 0.1               | 0.0   |
| \$43,500         | \$47,500      | 0.2                        | 0.1               | 0.0   |
| \$47,500         | \$54,750      | 0.1                        | 0.1               | 0.0   |
| \$54,750         | \$73,000      | 0.1                        | 0.0               | 0.0   |
| \$73,000         | ---           | 0.0                        | 0.0               | 0.0   |

**Note:** If line 9 is zero, **stop**; you can't take this credit.

|           |   |        |
|-----------|---|--------|
| <b>10</b> | Multiply line 7 by line 9 . . . . .   | 200.   |
| <b>11</b> | Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .   | 4,507. |
| <b>12</b> | <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 . . . . . | 200.   |

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

**Paid Preparer's Due Diligence Checklist**  
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

|  |  |   |
|--|--|---|
| Taxpayer name(s) shown on return<br>GOPINATH RAMAKRISHNAN & KIRUBA PREETHI VIJAYAKUMAR |  | Taxpayer identification number<br>090-19-6203   |
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA  |  | Preparer tax identification number<br>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                      |
|---|-------------------------------------|-------------------------------------|--------------------------|
| <b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| <b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . .<br>List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____ | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .<br><b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>a</b> Did you complete the required recertification Form 8862? . . . . .   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

|   | Yes                      | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| <b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

|   | Yes                                 | No                       | N/A                      |
|---|-------------------------------------|--------------------------|--------------------------|
| <b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

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

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - 1. A copy of this Form 8867.
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

|   | Yes                                 | No                       |
|---|-------------------------------------|--------------------------|
| <b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

SC8453 (Rev. 10/7/21) 3299

Form with fields for First name and middle initial, Last name, Your social security number, Spouse's first name, if married filing jointly, Last name, Spouse's social security number, Mailing address (number and street, PO Box), Daytime phone number, City, State, ZIP, Tax Year.

Part I Information from your SC1040, Individual Income Tax Return

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Federal taxable income, SC tax, Use Tax, Total Tax, SC Income Tax Withheld, Refundable credits, Refund, and Balance due.

Part II Bank information for Refund or Balance Due

Form with fields for Routing number (RTN), Bank account number (BAN), and Type of account (Checking/Savings).

For Balance Due:

Form with fields for Payment Withdrawal Date and Payment Withdrawal Amount \$.

Part III Declaration of taxpayer

- 13. a. I consent for my refund to be directly deposited as designated in Part II. I declare that the information on line 1 through line 8 is correct. If I filed a joint return, this is an irrevocable appointment of my spouse as an agent to receive the refund. b. I authorize the South Carolina Department of Revenue (SCDOR) and its designated agents to initiate an ACH Debit request to my bank account, provided in Part II, for payment of the South Carolina taxes I owe.

If the SCDOR does not receive full and timely payment of my tax liability, I understand that I am responsible for the balance due, including all penalties and interest.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. This declaration is based on all information of which the preparer has any knowledge.

Do not submit a copy of this form to the SCDOR. Return the signed copy to your paid preparer. Keep a copy with your tax records.

Form with fields for Your signature, Date, Spouse's signature (if married filing jointly, BOTH must sign), and Date.

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer

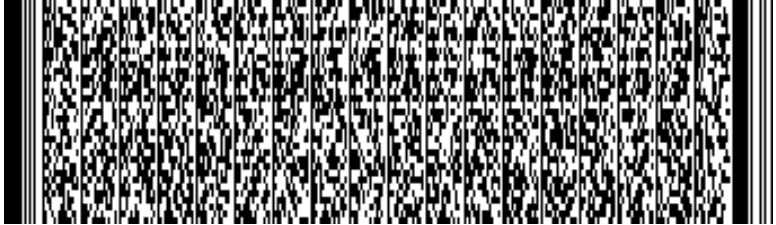
I declare that I have received the above taxpayer's return and the information is complete and accurate to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting the SC1040 to the SCDOR. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SCDOR and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e file Providers of Individual Income Tax Returns, and requirements specified by the SCDOR.

Form with fields for ERO's Use Only (signature, date, check if also paid preparer, check if self-employed, PTIN, firm name, address, ZIP, FEIN, phone) and Paid Preparer's Use Only (signature, date, check if self-employed, PTIN, firm name, address, ZIP, FEIN, phone).



# 2023 INDIVIDUAL INCOME TAX RETURN

|                                 |    |      |  |
|---------------------------------|----|------|--|
| Your Social Security Number     |    |      | Check if deceased <input type="checkbox"/> |
| 090                             | 19 | 6203 |  |
| Spouse's Social Security Number |    |      | Check if deceased <input type="checkbox"/> |
| 393                             | 83 | 0899 |  |



For the year January 1 - December 31, 2023, or fiscal tax year beginning \_\_\_\_\_, 2023 and ending \_\_\_\_\_, 2024

|  |   |                           |              |   |  |
|--|---|---------------------------|--------------|---|--|
| First name and middle initial<br>GOPINATH                        |   | Last name<br>RAMAKRISHNAN |              | Suffix  |  |
| Spouse's first name, if married filing jointly<br>KIRUBA PREETHI |   | Last name<br>VIJAYAKUMAR  |              | Suffix  |  |
| Check if new address <input type="checkbox"/>                    | Mailing address (number and street, PO Box)<br>114 FLUTTER DR |                           |              | County code<br>32                                     |  |
| City<br>LEXINGTON  |   | State<br>SC               | ZIP<br>29072 | Daytime phone number with area code<br>(501) 800-7626 |  |
| Check if address is outside US <input type="checkbox"/>          | Foreign country address including postal code                 |                           |              |   |  |

- **Amended Return:** Check if this is an Amended Return. (Attach Schedule AMD) .....
  - Check this box if you are a part-year or nonresident filing an SC Schedule NR .....
  - Check this box only if you are filing a composite return on behalf of a Partnership or S Corporation. Do not check this box if you are an individual .....
  - Check this box if you have filed a federal or state extension. ....
  - Check this box if you served in a military combat zone during the filing period. ....
- Name of the combat zone: \_\_\_\_\_

|   |  |   |
|---|--|---|
| <b>CHECK YOUR FEDERAL FILING STATUS</b> | (1) <input type="checkbox"/> Single                            | (3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____                      |
|   | (2) <input checked="" type="checkbox"/> Married filing jointly | (4) <input type="checkbox"/> Head of household (5) <input type="checkbox"/> Qualifying surviving spouse |

Number of dependents claimed on your 2023 federal return ..... 1

Number of dependents claimed that were under the age of 6 years as of December 31, 2023 ..... 1

Number of taxpayers age 65 or older as of December 31, 2023 ..... \_\_\_\_\_

### DEPENDENTS

| First name | Last name | Social Security Number | Relationship | Date of birth (MM/DD/YYYY) |
|------------|-----------|------------------------|--------------|----------------------------|
| KAITLYN    | GOPINATH  | 310-69-6434            | Daughter     | 11/05/2020                 |
|            |           |                        |              |                            |
|            |           |                        |              |                            |



**INCOME AND ADJUSTMENTS**

Your SSN 090-19-6203

**2023**

|          |   |          |                |    |
|----------|---|----------|----------------|----|
| <b>1</b> | Enter <b>federal taxable income</b> from your federal form. If zero or less, enter zero here<br>Nonresident filers: complete Schedule NR and enter total from line 48 on line 5 below | <b>1</b> | <b>Dollars</b> |    |
|          |   |          | 41,243         | 00 |

**ADDITIONS TO FEDERAL TAXABLE INCOME**

|          |   |          |        |    |
|----------|---|----------|--------|----|
| <b>a</b> | State tax addback, if itemizing on federal return (see instructions)                          | <b>a</b> |        | 00 |
| <b>b</b> | Out-of-state losses Type: _____   | <b>b</b> |        | 00 |
| <b>c</b> | Expenses related to National Guard and Military Reserve Income                                | <b>c</b> |        | 00 |
| <b>d</b> | Interest income on obligations of states and political subdivisions other than South Carolina | <b>d</b> |        | 00 |
| <b>e</b> | Other additions to income (attach explanation - see instructions)                             | <b>e</b> |        | 00 |
| <b>2</b> | <b>Total additions</b> (add line a through line e)  | <b>2</b> |        | 00 |
| <b>3</b> | Add line 1 and line 2 and enter the total here  | <b>3</b> | 41,243 | 00 |

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

|            |   |            |        |            |
|------------|---|------------|--------|------------|
| <b>f</b>   | State tax refund, if included on your federal return  | <b>f</b>   |        | 00         |
| <b>g</b>   | Total and permanent disability retirement income, if taxed on your federal return   | <b>g</b>   |        | 00         |
| <b>h</b>   | Out-of-state income/gain (do not include personal service income)<br>Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other _____              | <b>h</b>   |        | 00         |
| <b>i</b>   | 44% of net capital gains held for more than one year  | <b>i</b>   |        | 00         |
| <b>j</b>   | Volunteer deductions (see instructions) Type: _____   | <b>j</b>   |        | 00         |
| <b>k</b>   | Contributions to the SC College Investment Program (Future Scholar)<br>or the SC Tuition Prepayment Program   | <b>k</b>   |        | 00         |
| <b>l</b>   | Active Trade or Business Income deduction (see instructions)  | <b>l</b>   |        | 00         |
| <b>m</b>   | Interest income from obligations of the US government   | <b>m</b>   |        | 00         |
| <b>n</b>   | Certain nontaxable National Guard or Reserve pay  | <b>n</b>   |        | 00         |
| <b>o</b>   | Social Security and/or railroad retirement, if taxed on your federal return   | <b>o</b>   |        | 00         |
| <b>p</b>   | Retirement Deduction (see instructions)   |            |        |            |
| <b>p-1</b> | Taxpayer (date of birth: _____)   | <b>p-1</b> |        | 00         |
| <b>p-2</b> | Spouse (date of birth: _____)   | <b>p-2</b> |        | 00         |
| <b>p-3</b> | Surviving spouse (date of birth of deceased spouse: _____)  | <b>p-3</b> |        | 00         |
| <b>p-4</b> | Military Retirement Deduction (see instructions)<br>Taxpayer (date of birth: _____)   | <b>p-4</b> |        | 00         |
| <b>p-5</b> | Spouse (date of birth: _____)   | <b>p-5</b> |        | 00         |
| <b>p-6</b> | Surviving spouse (date of birth of deceased spouse: _____)  | <b>p-6</b> |        | 00         |
| <b>q</b>   | Age 65 and older deduction (see instructions)   |            |        |            |
| <b>q-1</b> | Taxpayer (date of birth: _____)   | <b>q-1</b> |        | 00         |
| <b>q-2</b> | Spouse (date of birth: _____)   | <b>q-2</b> |        | 00         |
| <b>r</b>   | Negative amount of federal taxable income   | <b>r</b>   |        | 00         |
| <b>s</b>   | Subsistence allowance (multiply _____ days by \$8)  | <b>s</b>   |        | 00         |
| <b>t</b>   | Dependents under the age of 6 years on December 31 of the tax year  | <b>t</b>   | 4,610  | 00         |
| <b>u</b>   | Consumer Protection Services  | <b>u</b>   |        | 00         |
| <b>v</b>   | Other subtractions (see instructions)   | <b>v</b>   |        | 00         |
| <b>w</b>   | South Carolina Dependent Exemption (see instructions)   | <b>w</b>   | 4,610  | 00         |
| <b>4</b>   | <b>Total subtractions</b> (add line f through line w)   | <b>4</b>   | <      | 9,220 00 > |
| <b>5</b>   | Residents: subtract line 4 from line 3 and enter the difference. Nonresidents: enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your <b>SOUTH CAROLINA INCOME SUBJECT TO TAX</b> | <b>5</b>   | 32,023 | 00         |
| <b>6</b>   | TAX on your South Carolina Income Subject to Tax (see SC1040TT)   | <b>6</b>   | 1,381  | 00         |
| <b>7</b>   | TAX on Lump Sum Distribution (attach SC4972)  | <b>7</b>   |        | 00         |
| <b>8</b>   | TAX on Active Trade or Business Income (attach I-335)   | <b>8</b>   |        | 00         |
| <b>9</b>   | TAX on excess withdrawals from Catastrophe Savings Accounts   | <b>9</b>   |        | 00         |
| <b>10</b>  | Add line 6 through line 9 and enter the total here. This is your <b>TOTAL SOUTH CAROLINA TAX</b>  | <b>10</b>  | 1,381  | 00         |





NON-REFUNDABLE CREDITS

Table with 3 columns: Line number, Description, Amount. Rows include Child and Dependent Care, Two Wage Earner Credit, Other nonrefundable credits, Total nonrefundable credits, and Subtract line 14 from line 10.

PAYMENTS AND REFUNDABLE CREDITS

Table with 3 columns: Line number, Description, Amount. Rows include SC income tax withheld, 2023 Estimated Tax payments, Amount paid with extension, Nonresident sale of real estate, Other SC withholding, Tuition tax credit, and Other refundable credits (22a-22e).

AMENDED RETURN: Use Schedule AMD for line 23 calculation.

Table with 3 columns: Line number, Description, Amount. Rows include Add line 16 through line 22, If line 23 is larger than line 15, and If line 15 is larger than line 23.

AMENDED RETURN: Enter the amount from line 24 on line 30. Enter the amount from line 25 on line 31.

Table with 3 columns: Line number, Description, Amount. Rows include USE TAX due on online, mail-order, or out-of-state purchases, Amount of line 24 to be credited, Total Contributions for Check-offs, Add line 26 through line 28, If line 29 is larger than line 24, Add line 25 and line 29, Late filing and/or late payment, Penalty for Underpayment of Estimated Tax, and Add line 31 through line 33.

REFUND OPTIONS Getting a refund? Direct deposit is fast, accurate, and secure!
35 Select one: [X] Direct Deposit (line 37 required) (for US accounts only) [ ] Paper Check

PAYMENT OPTIONS Have a balance due? Pay electronically! It's quick and easy!
36 Select one: [ ] MyDORWAY (pay at dor.sc.gov/pay) [ ] ACH Debit (enter your US bank information on line 37)
For payments only: Withdrawal Date [ ] Withdrawal Amount [ ]00

37 Type of Account: [X] Checking [ ] Savings
Routing Number (RTN) [082000073] Must be 9 digits. The first two numbers of the RTN must be 01 through 32.
Bank Account Number (BAN) [487006191280] 1-17 digits

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature [ ] Date [ ] Spouse's signature (if married filing jointly, BOTH must sign) [ ]

I authorize the Director of the SCDOR or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes [ ] No [X]
Preparer's printed name SYAM PRIYA RAM SAGAR GUPTA

Paid Preparer's Use Only
Preparer signature SYAM PRIYA RAM SAGAR GUPTA Date 03-20-2024 Check if self-employed [ ] PTIN P02082703
Firm name (or yours if self-employed), address, ZIP GLOBAL TAXES LLC 245 ROONEY CT E BRUNSWICK NJ 08816 FEIN Phone (678) 965-9522

MAIL TO: REFUNDS OR ZERO TAX: SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105