

Department of the Treasury
Internal Revenue Service

▶ **Return completed Form 8879 to your ERO. (Do not send to IRS.)**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID)	00222965	4
Taxpayer's name CHANDRAMOULISWAR JANARDHANAN	Social security number 669-22-7837	
Spouse's name UMAMAHESWARI JAYARAMAN	Spouse's social security number 319-35-3492	

Part I Tax Return Information — Tax Year Ending December 31, 2017 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	107,083
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	8,316
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	13,518
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	5,202
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	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 my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. 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 my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize Ace Accounting Associates LLC to enter or generate my PIN 27837 as my signature on my tax year 2017 electronically filed income tax return. ERO firm name
Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. 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 ▶ 02/09/2018

Spouse's PIN: check one box only

I authorize Ace Accounting Associates LLC to enter or generate my PIN 53492 as my signature on my tax year 2017 electronically filed income tax return. ERO firm name
Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. 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 ▶ 02/09/2018

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. 22296578617
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return 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 ▶ 02/09/2018

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



ERO MUST RETAIN THIS FORM.
DO NOT SUBMIT THIS FORM TO
 GEORGIA DEPARTMENT OF REVENUE
 UNLESS REQUESTED TO DO SO.

IRS DCN OR SUBMISSION ID

222965

**GA-8453
2017**

**GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING
 SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER**

First Name and Initial CHANDRAMOULISWAR	Last Name JANARDHANAN	Social Security Number 669-22-7837
If Joint Return, Spouse's First Name and Initial UMAMAHE'SWARI	Spouse's Last Name JAYARAMAN	Spouse's Social Security Number 319-35-3492
Home Address (number and street) 802 MARSH TRAIL CIR	Apt Number	Daytime Telephone Number 248-525-2579
City, Town or Post Office ATLANTA	State GA	Zip Code 30328-

PART I	TAX RETURN INFORMATION	
1. Federal Adjusted Gross Income (Form 500 or Form 500X, Line 8; Form 500EZ, Line 1)	1.	107,083.
2. Georgia Taxable Income (Form 500 or Form 500X, Line 15; Form 500EZ, Line 3)	2.	5,737.
3. Net Georgia Tax (Form 500 or Form 500X, Line 22; Form 500EZ, Line 6)	3.	140.
4. Balance Due (Form 500, Line 40; Form 500X, Line 36; Form 500EZ, Line 20)	4.	0
5. Refund (Form 500, Line 41; Form 500X, Line 37; Form 500EZ Line 21)	5.	336.

PART II DECLARATION OF TAXPAYER(S)

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2017 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/Transmitter.

SIGN HERE _____ **TAXPAYER'S SIGNATURE** _____ **Date** _____ _____ **SPOUSE'S SIGNATURE** (if joint return, both must sign) _____ **Date** _____

CHANDRAMOULISWAR JANARDHANAN _____
 PRINT NAME EMAIL ADDRESS

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Use Only	ERO's Signature _____	Date <u>02/11/2018</u>
	Firm's Name <u>ACE ACCOUNTING ASSOCIATES LLC</u>	Check also if paid preparer <input type="checkbox"/>
	Address <u>498 SOUTHERN BLVD</u>	FEIN/PTIN <u>P00360972</u>
	City, State, & Zip Code <u>CHATHAM NJ 07928-1406</u>	SSN/TIN _____

IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

Paid Preparer's Use Only	Paid Preparer's Signature <u>R A AKBAR CPA</u>	Date _____
	Firm's Name <u>ACE ACCOUNTING ASSOCIATES</u>	FID/TIN <u>26-0453714</u>
	Address <u>498 SOUTHERN BLVD</u>	SSN/TIN <u>P00360972</u>
	City, State, & Zip Code <u>CHATHAM NJ 07928-1406</u>	

GA-8453 (REV 06/27/17)

KEEP A COPY WITH YOUR RECORDS

**Ace Accounting Associates LLC
498 SOUTHERN BLVD
CHATHAM, NJ, 07928-1406
800-786-0230
973-665-6995 Mobile**

February 11, 2018

CHANDRAMOULISWAR JANARDHANAN
& UMAMAHESWARI JAYARAMAN
802 MARSH TRAIL CIR
ATLANTA, GA 30328-

Dear CHANDRAMOULISWAR JANARDHANAN & UMAMAHESWARI JAYARAMAN

This is a letter of agreement regarding the services to be provided. The objective of this letter is to communicate the terms and conditions of the provided services.

The specific services to be provided are listed in the invoice accompanying this letter.

In order to complete the services, you will be asked to provide certain information. It is your responsibility to make sure the provided information is complete and accurate. The services do not include any verification of the information you provide. It is also your responsibility to maintain records of this information since you may need to satisfy tax authority inquiries.

The fees for these services are indicated on the invoice accompanying this letter. Please note that additional fees beyond those indicated may be necessary. You will be contacted for approval prior to the incurrence of additional fees.

If you agree to the terms and conditions, please sign and date this letter and return it with your payment. A separate copy of this letter is provided for your records.

Sincerely,

R. A. Akbar, CPA

Enclosure

I agree to the terms and conditions set forth in this letter.

CHANDRAMOULISWAR JANARDHANAN
applicable:

Spouse signature, if

_____ DATE: _____ DATE: _____

2017 Tax Return

Prepared for:

CHANDRAMOULISWAR JANARDHANAN and UMAMAHESWARI JAYARAMAN

February 11, 2018

Privacy Policy Statement of
Ace Accounting Associates LLC
as required by the
Gramm-Leach-Bliley Act
Public Law 106-102
Effective November 12, 1999

collects nonpublic personal information about you, and your family, if applicable, in order to properly prepare and complete your requested tax returns, from the following sources:

Information received from you on applications, tax preparation worksheets and other documents, such as interview information forms and client organizers whether submitted by you or completed on your behalf, used in the preparation of your tax return and other tax related forms.

Information about your history with us and/or other tax preparation firms offering similar services.

Information we receive from a consumer-reporting agency in accordance with tax related products requested by you.

will not disclose any of your nonpublic personal information to anyone, except as permitted by law or authorized by you.

If you decide to close your account(s) or become an inactive customer, will adhere to the privacy policies and practices as noted above.

restricts access to your public and nonpublic personal information, including your account information, to those employees and partnered companies who need to know that information to provide products and/or services requested by you.

maintains physical, electronic, and procedural safeguards that comply with the federal standards to guard your nonpublic personal information.

We know that you have confidence in our ability to perform the services requested by you. Equally important to us is your confidence in knowing that all your personal information is safe.

Please contact us at -- if you have any questions or concerns regarding our policy.

**Ace Accounting Associates LLC
498 SOUTHERN BLVD
CHATHAM, NJ, 07928-1406
800-786-0230**

February 11, 2018

CHANDRAMOULISWAR JANARDHANAN
& UMAMAHESWARI JAYARAMAN
802 MARSH TRAIL CIR
ATLANTA, GA 30328-

Dear CHANDRAMOULISWAR & UMAMAHESWARI,

Enclosed are your 2017 Federal and state income tax returns.

Your Federal income tax refund is \$5,202.00.

Your Federal tax return has been filed electronically. Your refund will be deposited to your personal account by the Internal Revenue Service. Please keep a copy of the return with your records.

Your 2017 CT state tax return is enclosed. There is a state tax refund of \$2,748.00. Your CT state return was filed electronically. Please keep the enclosed copy for your records.

Your 2017 GA state tax return is enclosed. There is a state tax refund of \$336.00. Your GA state return was filed electronically. Please keep the enclosed copy for your records.

If you have any questions, please call us. We appreciate the opportunity to serve you.

Sincerely,

R A AKBAR CPA

CHANDRAMOULISWAR JANARDHANAN & UMAM
 802 MARSH TRAIL CIR
 ATLANTA GA 30328-

INVOICE DATE: 02/11/2018
 SS NUMBER: 669-22-7837
 TELEPHONE: 248-525-2579
 INVOICE NO.: 90

2017 INVOICE

Description		
1	Form 1040	100.00
1	Schedule A, Itemized Deductions	75.00
1	Schedule D, Capital Gains and Losses	25.00
2	Form W-2 and W-2PR, Wage and Tax Statement	
1	Form 2106-EZ, Unreimbursed Employee Business Expenses	25.00
1	Form 3903, Moving Expense	15.00
1	Form 8862, Information to Claim EIC After Disallowance	
1	Form 8867, Paid Preparer's Due Diligence Checklist	
1	Form 8949, Sales and Other Dispositions of Capital Assets	10.00
7	Schedule A, Taxes, Interest, Business Expense Worksheet	
1	Affordable Care Act Worksheet	5.00
1	Child Tax Credit Worksheet	
1	Schedule A Itemized Deduction Detail Sheet	
1	Electronic Filing Fee	25.00
1	State Apportionment of Income	
1	CT State Part-year Return	35.00
1	GA State Part-year Return	35.00

Remarks:	Total Charges	350.00
	Discount	75.00
	Sales Tax	
	Payments	
	Amount Due	275.00

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning _____, ending _____

See separate instructions.

Your first name M.I. Last name Suffix
CHANDRAMOULISWAR M.I. **JANARDHANAN** Suffix
 Your social security number
669-22-7837

If a joint return, spouse's first name M.I. Last name Suffix
UMAMAHESWARI M.I. **JAYARAMAN** Suffix
 Spouse's social security number
319-35-3492

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
802 MARSH TRAIL CIR Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
ATLANTA GA 30328- **Presidential Election Campaign**
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) (see instructions)

Check only one box.

First name Last name SSN

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- lived with you **1**
- did not live with you due to divorce or separation (see instructions) **0**
- Dependents on 6c not entered above **0**

Add numbers on lines above **3**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
VARUN CHANDRAMOULISWA	597-83-7115	SON	<input checked="" type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** 112,193

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10** 2,640

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13** -3,000

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** **15b** Taxable amount

16a Pensions and annuities **16a** **16b** Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** **20b** Taxable amount

21 Other income. List type and amount **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22** 111,833

Adjusted Gross Income

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26** 4,750

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid **31a** **31b** Recipient's SSN

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Reserved for future use **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36** 4,750

37 Subtract line 36 from line 22. This is your adjusted gross income **37** 107,083

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 107,083
39a Check [] You were born before January 2, 1953, [] Blind. Total boxes checked 39a []
if: [] Spouse was born before January 2, 1953, [] Blind. }
b If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b []

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 26,621
41 Subtract line 40 from line 38 41 80,462
42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 12,150
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 68,312
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c [] 44 9,316
45 Alternative minimum tax (see instructions). Attach Form 6251 45
46 Excess advance premium tax credit repayment. Attach Form 8962 46
47 Add lines 44, 45, and 46 47 9,316
48 Foreign tax credit. Attach Form 1116 if required 48
49 Credit for child and dependent care expenses. Attach Form 2441 49
50 Education credits from Form 8863, line 19 50
51 Retirement savings contributions credit. Attach Form 8880 51
52 Child tax credit. Attach Schedule 8812, if required 52 1,000
53 Residential energy credit. Attach Form 5695 53
54 Other credits from Form: a [] 3800 b [] 8801 c [] 54
55 Add lines 48 through 54. These are your total credits 55 1,000
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 8,316

Other Taxes

57 Self-employment tax. Attach Schedule SE 57
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919 58
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59
60a Household employment taxes from Schedule H 60a
b First-time homebuyer credit repayment. Attach Form 5405 if required 60b
61 Health care: individual responsibility (see instructions) Full-year coverage [X] 61
62 Taxes from: a [] Form 8959 b [] Form 8960 c [] Instructions; enter code(s) 62
63 Add lines 56 through 62. This is your total tax 63 8,316

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64 13,518
65 2017 estimated tax payments and amount applied from 2016 return 65
66a Earned income credit (EIC) 66a
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Schedule 8812 67
68 American opportunity credit from Form 8863, line 8 68
69 Net premium tax credit. Attach Form 8962 69
70 Amount paid with request for extension to file 70
71 Excess social security and tier 1 RRTA tax withheld 71
72 Credit for federal tax on fuels. Attach Form 4136 72
73 Credits from Form: a [] 2439 b [] Reserved c [] 8885 d [] 73
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74 13,518

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 5,202
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. 76a 5,202
b Routing number 061000052 c Type: [X] Checking [] Savings
d Account number 334022228068
77 Amount of line 75 you want applied to your 2018 estimated tax 77

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78
79 Estimated tax penalty (see instructions) 79

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [] No
Designee's name R A AKBAR CPA Phone no. 800-786-0230 Personal identification number (PIN) 11111

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature Date Your occupation PROJECT MANAGER Daytime phone number 248-525-2579
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation IT CONSULTANT If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name R A AKBAR CPA Preparer's signature R A AKBAR CPA Date Check [X] if self-employed PTIN P00360972
Firm's name Ace Accounting Associates LLC Firm's EIN 26-0453714
Firm's address 498 SOUTHERN BLVD Phone no. 800-786-0230

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2017

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

CHANDRAMOULISWAR JANARDHANAN & UMAM

669-22-7837

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, line 38 . . . 2 107,083			
	3	Multiply line 2 by 7.5% (0.075)	3	8,031	
	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 (check only one box):		5	7,678	
	a	<input checked="" type="checkbox"/> Income taxes, or			
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9 7,678
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶			
Name					
Address					
11		Your mortgage interest deduction may be limited (see instructions).	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Reserved for future use	13		
	14	Investment interest. Attach Form 4952 if required. See instructions.	14		
	15	Add lines 10 through 14			15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	3,485	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	391	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19 3,876
Casualty and Theft Losses	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶ SEE STMT	21	17,209	
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24	17,209	
	25	Enter amount from Form 1040, line 38 . . . 25 107,083			
	26	Multiply line 25 by 2% (0.02)	26	2,142	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 15,067
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Is Form 1040, line 38, over \$156,900? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			29 26,621
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>			

US Schedule D Worksheet for Capital Loss Carryovers or Sale of Your Home 2017

Name: CHANDRAMOULISWAR JANARDHANAN & UMAM

SSN: 669-22-7837

Capital Loss Carryovers from This Year to Next Year

1 Amount from Form 1040, line 41, or Form 1040NR, line 38		80,462
2 Loss shown on Schedule D, line 21 as a positive amount		3,000
3 Combine lines 1 and 2. If -0- or less, enter -0-		83,462
4 Smaller line 2 or line 3		3,000
5 Loss shown on Schedule D, line 7 as a positive amount		3,125
6 Gain, if any, shown on Schedule D, line 15		
7 Add lines 4 and 6		3,000
8 Short-term capital loss carryover. Subtract line 7 from line 5. If -0- or less, enter -0-		125
9 Loss shown on Schedule D, line 15 as a positive amount		
10 Gain, if any, shown on Schedule D, line 7		
11 Subtract line 5 from line 4. If -0- or less, enter -0-		
12 Add lines 10 and 11		
13 Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0-		

Sale of Your Home

1 Date main home was sold: _____ Acquisition date: _____

2 If Form 8828 is also needed for this sale, check here

3 If any part of the main home was ever rented out or used for business, see instructions.

If part of the sale is a sale of business property, report the business portion using a depreciation wkst, and report personal portion below and skip line 9.

4 Selling price of home	
5 Selling expenses	
6 Amount realized	
7 Adjusted basis of home sold	
8 Gain on the sale. If -0- or less, enter -0 -	
9 Depreciation claimed on property after 05/06/1997	
10 Subtract line 9 from line 8. If -0- or less, enter -0-	
11 Aggregate number of days of nonqualified use after 12/31/2008	
12 Number of days the taxpayer owned the property	
13 Divide the amount on line 11 by the amount on line 12	
14 Gain allocated to nonqualified use	
15 Gain eligible for exclusion	
16a Did you (and your spouse if filing a joint return) own and occupy the property as your main home for a total of a least 2 years of the 5 year period before the sale?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If "No", did you sell the home due to a change in place of employment, health or other unforeseen circumstances?	<input type="checkbox"/> Yes <input type="checkbox"/> No
c If you are an unmarried surviving spouse, the sale occurred no later than 2 years after the date of the other spouse's death, the ownership and use requirements for joint filers were met immediately before the date of such death, and there was no sale or exchange of a main home by either spouse which qualified for the exclusion during the 2-year period ending on the date of the other spouse's death, check here	<input type="checkbox"/> Yes
17 Maximum exclusion	
18 Smaller of line 15 or line 17. If you are reporting the sale on the installment method, enter this amount on Form 6252, line 15	
19 Taxable gain.	
a You must enter this amount on Schedule D or Form 6252 This gain is to be considered: <input type="checkbox"/> short-term <input type="checkbox"/> long-term.	
b Transferred to Form 4797, Part III	

Information for Separate State Returns - Default is to the Taxpayer.

	Federal	Taxpayer	Spouse
1 Short term	-3,125	-3,125	
2 Short term loss based on joint return	3,000	3,000	
3 Long term			
4 Long term loss based on joint return			
5 Schedule D result (line 16 or line 21)	-3,000	-3,000	
6 Short term loss carryover	125	125	
7 Long term loss carryover			

W-2 DETAIL REPORT - 2017

Employer	EIN	TP SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
SYNTEL CONSULTING INC	32-0133900	X	20025	2351	1242	290	CT	20025	1400		
SYNTEL INC	38-2312018	X	92168	11167	5714	1336	CT	83001	5802		
							GA	9167	476		
			112193	13518	6956	1626		112193	7678		

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to www.irs.gov/Form2106EZ for the latest information.**

Your name CHANDRAMOULISWAR JANARDHANAN	Occupation in which you incurred expenses PROJECT MANAGER	Social security number 669-22-7837
--	---	--

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

Caution: You can use the standard mileage rate for 2017 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 53.5¢ (0.535). Enter the result here	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	3,679	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	3,158	
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	1,283	
5 Meals and entertainment expenses: \$ <u>791</u> x 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5	396	
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	8,516	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶
- 8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:
- a Business b Commuting (see instructions) c Other
- 9 Was your vehicle available for personal use during off-duty hours? Yes No
- 10 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 11 a Do you have evidence to support your deduction? Yes No
- b If "Yes," is the evidence written? Yes No

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

Moving Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form3903 for the latest information.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return: **CHANDRAMOULISWAR JANARDHANAN & UMAM** Your social security number: **669-22-7837**

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 ✓ See **Members of the Armed Forces** in the instructions, if applicable.

1 Transportation and storage of household goods and personal effects (see instructions)	1	2,067	
2 Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	2,683	
3 Add lines 1 and 2	3	4,750	
4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4		
5 Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	4,750	

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

Information To Claim Certain Refundable Credits After Disallowance

Earned Income Credit, Child Tax Credit/Additional Child Tax Credit, and American Opportunity Tax Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8862 for instructions and the latest information.**

OMB No. 1545-0074

Attachment
 Sequence No. **43A**

Name(s) shown on return

CHANDRAMOULISWAR JANARDHANAN & UMAM

Your social security number

669-22-7837

You must complete Form 8862 and attach it to your tax return if both of the following apply.

- ✓ Your earned income credit (EIC), child tax credit (CTC)/additional child tax credit (ACTC), or American opportunity tax credit (AOTC) was previously reduced or disallowed and you received a letter saying you had to complete and attach Form 8862 the next time you claim the credit(s).
- ✓ You now want to claim the EIC, CTC/ACTC, or AOTC and you meet all the requirements for the credit.

Part I All Filers

1 Enter the tax year for which you are filing this form (for example, 2016) ▶

2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

Earned Income Credit	Child Tax Credit and	American Opportunity Tax Credit
(Complete Part II)	Additional Child Tax Credit	(Complete Part IV)
(Complete Part II)	(Complete Part III)	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part II Earned Income Credit

3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No." ▶ Yes No

Caution: If you checked "Yes," **do not** complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue.

4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? ▶ Yes No

Caution: See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

Section A: Filers With a Qualifying Child or Children

✓ Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.

✓ Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above

5 a **Child 1** **b Child 2**
 c **Child 3**

6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? ▶ Yes No
Caution: If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.

Child 1 ▶ **Child 2** ▶ **Child 3** ▶

Caution: See the instructions for special rules before answering. If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

8 If the child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.

Child 1 date of birth (MM/DD) <input type="text"/>	Child 1 date of death (MM/DD) <input type="text"/>
Child 2 date of birth (MM/DD) <input type="text"/>	Child 2 date of death (MM/DD) <input type="text"/>
Child 3 date of birth (MM/DD) <input type="text"/>	Child 3 date of death (MM/DD) <input type="text"/>

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

Section B: Filers Without a Qualifying Child or Children

- 9 a Enter the number of days during the year entered on line 1 that your main home was in the United States . . . ▶
- b If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home was in the United States . . . ▶

Caution: Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC.

- 10 a Enter your age at the end of the year on line 1 . . . _____
- b Enter your spouse's age at the end of the year on line 1 . . . _____

Caution: If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) were at least age 25 but under age 65 at the end of the year on line 1, you cannot claim the EIC.

- 11 a Can you be claimed as a dependent on another taxpayer's return? . . . ▶ Yes No
- b Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? . . . ▶ Yes No

Caution: If either you (or your spouse if filing jointly) answer "Yes" to question 11, you cannot claim the EIC.

Part III Child Tax Credit and Additional Child Tax Credit

- ✓ Answer the following questions for each child for whom you are claiming the CTC/ACTC.*
- ✓ Enter the name(s) of the child as listed on your tax return.

- 12 a Child 1 VARUN CHANDRAMOULISWA b Child 2
- c Child 3

- 13 Did the child meet the requirements to be a qualifying child for the purpose of claiming the CTC/ACTC? If you answer "No" for any child, you cannot claim the credit for that child. See Pub. 972 for more information.
 Child 1 Yes No Child 2 Yes No Child 3 Yes No

- 14 Did the child live with you for more than half of the year on line 1?
 Child 1 Yes No Child 2 Yes No Child 3 Yes No
 Caution: See instructions for special rules before answering. If the answer is "No," you cannot claim the CTC/ACTC for that child.

Complete lines 15–18 for any child for whom you were required to complete Part I of Schedule 8812 for the year listed in line 1.

- 15 Is the child a resident of the United States because the child meets the substantial presence test and is not otherwise treated as a nonresident alien?
 Child 1 Yes No Child 2 Yes No Child 3 Yes No
 Caution: You cannot claim the CTC/ACTC for a child who is not a citizen, national, or resident of the United States. Even if your child does not meet the substantial presence test, your child may meet an exception or be treated as a resident of the United States in certain circumstances. See the Instructions for Schedule 8812 for more information.

		Child 1	Child 2	Child 3
16	Enter the number of days the child lived in the United States during the year entered on line 1			
17	Enter the number of days the child lived in the United States during the calendar year before the year entered on line 1			
18	Enter the number of days the child lived in the United States in the year which is two years before the year entered on line 1			

* If you have more than three qualifying children, attach a statement also answering questions 12–18 for those children.

Part III Child Tax Credit and Additional Child Tax Credit (continued)

Substantial Presence Test

To meet the substantial presence test a child with an ITIN must be physically present in the United States on at least:

- a 31 days during the year for which you are filing this form, and
- b 183 days during the 3-year period that includes the year for which you are filing this form and the two prior years, counting:
 - All the days the child was present in the year for which you are filing this form, and
 - 1/3 of the days the child was present in the first year prior to the year for which you are filing this form, and
 - 1/6 of the days the child was present in the second year prior to the year for which you are filing this form.

For special rules and exceptions, see Pub. 519.

Only one person can claim the child as a qualifying child for the CTC/ACTC. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/ACTC.

Part IV American Opportunity Tax Credit

✓ Answer the following questions for each student for whom you are claiming the AOTC.*

✓ Enter the name(s) of the student(s) as listed on Form 8863.

19 a Child 1 b Child 2

c Child 3

20 a Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.

Student 1 Yes No Student 2 Yes No Student 3 Yes No

b Did the student receive a Form 1098-T from the institution for the year entered on line 1 or the year immediately preceding that year?

Student 1 Yes No Student 2 Yes No Student 3 Yes No

c Has the Hope Scholarship Credit or American opportunity credit been claimed for the student for any 4 tax years before the year entered on line 1?

Student 1 Yes No Student 2 Yes No Student 3 Yes No

Caution: See the instructions for special rules regarding Form 1098-T before answering. If you answered "No" to questions 20a and 20b or "Yes" to question 20c, you cannot claim the credit for that student.

You cannot claim the AOTC based on qualified education expenses paid for a student by someone other than yourself or your spouse, unless you are claiming the student as a dependent. If the student meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) complete Part V.

* If you have more than three students, attach a statement also answering questions 19 and 20 for those students.

Part V Qualifying Child of More Than One Person

✓ Answer the following questions for each child who meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly).*

21 a Child 1 b Child 2

c Child 3

22 Enter the address where you and the child lived together during the year entered on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived.

Child 1 ► Number and street
City or town, state, and ZIP code

Child 2 ► If same as shown for Child 1, check this box Otherwise, enter below.
Number and street
City or town, state, and ZIP code

Child 3 ► If same as shown for Child 1, check this box Or if same as shown for Child 2 (and is different from the address shown for Child 1), check this box Otherwise, enter below.
Number and street
City or town, state, and ZIP code

* If you have more than three qualifying children, attach a statement also answering questions 21-23 for those children.

Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC),
and Additional Child Tax Credit (ACTC)*

▶ To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
▶ Go to www.irs.gov/Form8867 for instructions and the latest information.

Taxpayer name(s) shown on return CHANDRAMOULISWAR JANARDHANAN & UMAM	Taxpayer identification number 669-22-7837
Enter preparer's name and PTIN R A AKBAR CPA P00360972	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).	EIC <input type="checkbox"/>	CTC/ACTC <input checked="" type="checkbox"/>	AOTC <input type="checkbox"/>
1 Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR 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"/> Yes	<input type="checkbox"/> No	
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 document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) ● Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount 	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
4 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
b Did you 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"/> Yes	<input type="checkbox"/> No	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
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"/> Yes	<input type="checkbox"/> No	
a Did you complete the required recertification Form 8862?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

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

	EIC	CTC/ACTC	AOTC
9 a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
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 (tie-breaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

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

10 a Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
c Have you determined that the taxpayer has not released the claim to another person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

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

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

Part V Credit Eligibility Certification

- ▶ **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**
 - A. Interview the taxpayer, ask adequate questions, 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 in what amount(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits 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 Form 8867,
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
 - 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 - 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 - 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and The taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

12 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"/> Yes <input type="checkbox"/> No
---	---

US Allocation of Income: Part-Year Resident States Worksheet 2017

Name: CHANDRAMOULISWAR JANARDHANAN & UMAM

SSN: 669-22-7837

	Part-year resident state: <u>CT</u>		Part-year resident state: <u>GA</u>		Federal amounts	
	Taxpayer/default	Spouse	Taxpayer or joint	Spouse	Taxpayer or joint	Spouse
Wages	103,026		9,167		112,193	
Other comp						
Disability						
4137/8919						
Household/Sship						
Interest						
Dividends						
State tax refund	2,640				2,640	
Alimony						
Schedule C, CEZ						
Schedule D	-3,000				-3,000	
Capital gain dist						
Form 4797						
IRA						
Pensions						
Schedule E						
Schedule F						
Unemployment						
SS received						
SS taxable						
Other						
Total income	102,666		9,167		111,833	
	Part-year resident state: <u>CT</u>		Part-year resident state: <u>GA</u>		Federal amounts	
	Taxpayer/default	Spouse	Taxpayer or joint	Spouse	Taxpayer or joint	Spouse
Educator exp						
Certain exp						
Health savings						
Moving	4,750				4,750	
SE tax deduction						
Keogh/SEP						
SE health						
Interest penalty						
Alimony paid						
IRA						
Student loan						
Tuition/fees						
Form 8903						
Medical savings						
Write-ins						
Total adjustments	4,750				4,750	
AGI	97,916		9,167		107,083	
Schedule C depr. adjustment						
Schedule E depr. adjustment						
Schedule F depr. adjustment						
4797 sales adjustment						



1800401318



Georgia Form **500** (Rev. 06/22/17)

Page 1

Individual Income Tax Return

Georgia Department of Revenue

2017 (Approved software version)

Fiscal Year Beginning 01-01-2017

Fiscal Year Ending 12-31-2017

YOUR DRIVER'S LICENSE/STATE ID

STATE ISSUED

YOUR FIRST NAME
1. CHANDRAMOULISWAR

MI YOUR SOCIAL SECURITY NUMBER
669-22-7837

LAST NAME
JANARDHANAN

SUFFIX

SPOUSE'S FIRST NAME
UMAMAHESWARI

MI SPOUSE'S SOCIAL SECURITY NUMBER
319-35-3492

LAST NAME
JAYARAMAN

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number)
2. 802 MARSH TRAIL CIR

CHECK IF ADDRESS HAS CHANGED

CITY (Please insert a space if the city has multiple names)
3. ATLANTA

STATE ZIP CODE
GA 30328-

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number Residency Status ▶ 4. 2

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT 11-01-2017 TO 12-31-2017 3. NONRESIDENT

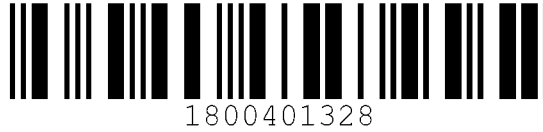
Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet) Filing Status ▶ 5. B

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself 6b. Spouse 6c. 2

Pages (1-5) are Required for Processing



7a. Number of Dependents (Enter details on Line 7c., and DO NOT include yourself or your spouse) ▶ 7a. 1
7b. Enter the total number of exemptions and dependents (Add Lines 6c and 7a) ▶ 7b. 3

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI. VARUN	Last Name CHANDRAMOULISWA
Social Security Number 597-83-7115	Relationship to You SON

First Name, MI.	Last Name
Social Security Number	Relationship to You

First Name, MI.	Last Name
Social Security Number	Relationship to You

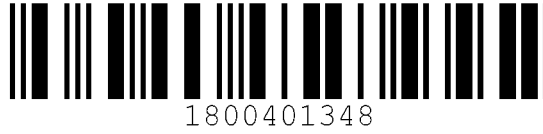
First Name, MI.	Last Name
Social Security Number	Relationship to You

First Name, MI.	Last Name
Social Security Number	Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ) ▶ 8. 107083
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1 and 2.
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) ▶ 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9) ▶ 10.



INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.**

(INCOME STATEMENT A)

1. **WITHHOLDING TYPE:**
 W-2s G2-A G2-LP
 1099s G2-FL G2-RP

2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**
 382312018

3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
 1877360ZI

4. **GA WAGES / INCOME**
 9167

5. **GA TAX WITHHELD**
 476

(INCOME STATEMENT B)

1. **WITHHOLDING TYPE:**
 W-2s G2-A G2-LP
 1099s G2-FL G2-RP

2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

3. **EMPLOYER/PAYER STATE WITHHOLDING ID**

4. **GA WAGES / INCOME**

5. **GA TAX WITHHELD**

(INCOME STATEMENT C)

1. **WITHHOLDING TYPE:**
 W-2s G2-A G2-LP
 1099s G2-FL G2-RP

2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

3. **EMPLOYER/PAYER STATE WITHHOLDING ID**

4. **GA WAGES / INCOME**

5. **GA TAX WITHHELD**

(INCOME STATEMENT D)

1. **WITHHOLDING TYPE:**
 W-2s G2-A G2-LP
 1099s G2-FL G2-RP

2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

3. **EMPLOYER/PAYER STATE WITHHOLDING ID**

4. **GA WAGES / INCOME**

5. **GA TAX WITHHELD**

(INCOME STATEMENT E)

1. **WITHHOLDING TYPE:**
 W-2s G2-A G2-LP
 1099s G2-FL G2-RP

2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

3. **EMPLOYER/PAYER STATE WITHHOLDING ID**

4. **GA WAGES / INCOME**

5. **GA TAX WITHHELD**

(INCOME STATEMENT F)

1. **WITHHOLDING TYPE:**
 W-2s G2-A G2-LP
 1099s G2-FL G2-RP

2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** **SSN**

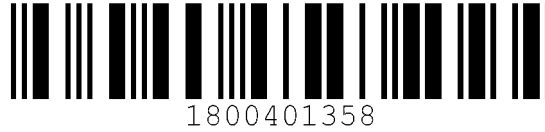
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**

4. **GA WAGES / INCOME**

5. **GA TAX WITHHELD**

Please complete the Supplemental W-2 Income Statement if additional space is needed.

- 25. Estimated Tax paid for 2017 and Form IT-560 ▶ 25.
- 26. Total prepayment credits (Add Lines 23, 24 and 25) ▶ 26. 476
- 27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter balance due ▶ 27.
- 28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter overpayment ▶ 28. 336
- 29. **Amount to be credited to 2018 ESTIMATED TAX** ▶ 29.



- 30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) ▶ 30.
- 31. Georgia Fund for Children and Elderly (No gift of less than \$1.00) ▶ 31.
- 32. Georgia Cancer Research Fund (No gift of less than \$1.00) ▶ 32.
- 33. Georgia Land Conservation Program (No gift of less than \$1.00) ▶ 33.
- 34. Georgia National Guard Foundation (No gift of less than \$1.00) ▶ 34.
- 35. Dog & Cat Sterilization Fund (No gift of less than \$1.00) ▶ 35.
- 36. Saving the Cure Fund (No gift of less than \$1.00) ▶ 36.
- 37. Realizing Educational Achievement Can Happen (REACH) Program ▶ 37.
 (No gift of less than \$1.00)
- 38. Public Safety Memorial Grant (No gift of less than \$1.00) ▶ 38.
- 39. Form 500 UET (Estimated tax penalty) 500 UET exception attached ▶ 39.
- 40. (If you owe) Add Lines 27, 30 thru 39
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE ▶ 40.
- 41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28
THIS IS YOUR REFUND ▶ 41.

336

41a. Direct Deposit (For U.S. Accounts Only) Type: **Checking** **Savings** Routing Number 061000052

Account Number 334022228068

If you do not enter Direct Deposit information or if you are a first time filer a paper check will be issued.

(PAYMENT) PROCESSING CENTER
 GEORGIA DEPARTMENT OF REVENUE
 PO BOX 740399
 ATLANTA, GA 30374-0399

(REFUND and NO BALANCE DUE) PROCESSING CENTER
 GEORGIA DEPARTMENT OF REVENUE
 PO BOX 740380
 ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN
 I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature (Check box if deceased)

Spouse's Signature (Check box if deceased)

Date

Date

Taxpayer's Phone Number
 248-525-2579

I authorize DOR to discuss this return with the named preparer.

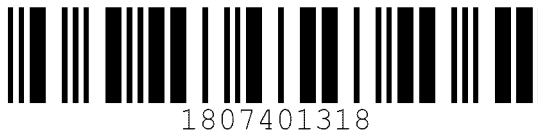
R A AKBAR CPA
 Signature of Preparer
 Name of Preparer Other Than Taxpayer
 R A AKBAR CPA

Preparer's Phone Number
 800-786-0230

Preparer's FEIN
 26-0453714

Preparer's Firm Name
 ACE ACCOUNTING ASSOCIATES

Preparer's SSN/PTIN/SIDN
 P00360972



2017 (Approved software version)

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 112193	1. WAGES, SALARIES, TIPS, etc 103026	1. WAGES, SALARIES, TIPS, etc 9167
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS) -360	4. OTHER INCOME OR (LOSS) -360	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 111833	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 102666	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 9167
6. TOTAL ADJUSTMENTS FROM FORM 1040 4750	6. TOTAL ADJUSTMENTS FROM FORM 1040 4750	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 107083	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 97916	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 9167
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage ▶	9.	8.56 % Not to exceed 100%
10a. Itemized <input checked="" type="checkbox"/> or Standard Deduction <input type="checkbox"/> (See IT-511 Tax Booklet) ▶	10a.	19419
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total x 1,300=	10b.	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Enter the number on Line 6c. from Form 500 or 500X 2 multiply by \$2,700 for ▶ filing status A or D or multiply by \$3,700 for filing status B or C	11a.	7400
11b. Enter the number on Line 7a. from Form 500 or 500X 1 multiply by \$3,000. ▶	11b.	3000
11c. Add Lines 11a. and 11b. Enter total ▶	11c.	10400
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c ▶	12.	29819
13. Multiply Line 12 by Ratio on Line 9 and enter result ▶	13.	3430
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500 or Form 500X ▶	14.	5737

List the state(s) in which the income in Column B was earned and/or to which it was reported.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning _____, ending _____

See separate instructions.

Your first name M.I. Last name Suffix
CHANDRAMOULISWAR **JANARDHANAN**

Your social security number
669-22-7837

If a joint return, spouse's first name M.I. Last name Suffix
UMAMAHESWARI **JAYARAMAN**

Spouse's social security number
319-35-3492

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
802 MARSH TRAIL CIR

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
ATLANTA GA 30328-

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

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here.

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) (see instructions)

Check only one box.

First name Last name SSN

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:

- lived with you: **1**
- did not live with you due to divorce or separation (see instructions): **0**
- Dependents on 6c not entered above: **0**

Add numbers on lines above: **3**

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
VARUN	CHANDRAMOULISWA	597-83-7115	SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2: **7** 112,193

8a Taxable interest. Attach Schedule B if required: **8a**

b Tax-exempt interest. Do not include on line 8a: **8b**

9a Ordinary dividends. Attach Schedule B if required: **9a**

b Qualified dividends: **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes: **10** 2,640

11 Alimony received: **11**

12 Business income or (loss). Attach Schedule C or C-EZ: **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here: **13** -3,000

14 Other gains or (losses). Attach Form 4797: **14**

15a IRA distributions: **15a** Taxable amount: **15b**

16a Pensions and annuities: **16a** Taxable amount: **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E: **17**

18 Farm income or (loss). Attach Schedule F: **18**

19 Unemployment compensation: **19**

20a Social security benefits: **20a** Taxable amount: **20b**

21 Other income. List type and amount: **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income: **22** 111,833

Adjusted Gross Income

23 Educator expenses: **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ: **24**

25 Health savings account deduction. Attach Form 8889: **25**

26 Moving expenses. Attach Form 3903: **26** 4,750

27 Deductible part of self-employment tax. Attach Schedule SE: **27**

28 Self-employed SEP, SIMPLE, and qualified plans: **28**

29 Self-employed health insurance deduction: **29**

30 Penalty on early withdrawal of savings: **30**

31a Alimony paid: **31a** Recipient's SSN: **31b**

32 IRA deduction: **32**

33 Student loan interest deduction: **33**

34 Reserved for future use: **34**

35 Domestic production activities deduction. Attach Form 8903: **35**

36 Add lines 23 through 35: **36** 4,750

37 Subtract line 36 from line 22. This is your adjusted gross income: **37** 107,083

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** 107,083

39a Check You were born before January 2, 1953, Blind. } Total boxes checked **39a**

if: Spouse was born before January 2, 1953, Blind. }

b If your spouse itemizes on a separate return or you were a dual-status alien, check here. **39b**

Standard Deduction for—

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40** 26,621

41 Subtract line 40 from line 38 **41** 80,462

42 Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions **42** 12,150

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 68,312

44 Tax (see instructions). Check if any from: **a** Form(s) 8814 **b** Form 4972 **c** **44** 9,316

45 Alternative minimum tax (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47** 9,316

48 Foreign tax credit. Attach Form 1116 if required **48**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit. Attach Schedule 8812, if required **52** 1,000

53 Residential energy credit. Attach Form 5695 **53**

54 Other credits from Form: **a** 3800 **b** 8801 **c** **54**

55 Add lines 48 through 54. These are your total credits **55** 1,000

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56** 8,316

Other Taxes

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Health care: individual responsibility (see instructions) Full-year coverage **61**

62 Taxes from: **a** Form 8959 **b** Form 8960 **c** Instructions; enter code(s) **62**

63 Add lines 56 through 62. This is your total tax **63** 8,316

Payments

64 Federal income tax withheld from Forms W-2 and 1099 **64** 13,518

65 2017 estimated tax payments and amount applied from 2016 return **65**

66a Earned income credit (EIC) **66a**

b Nontaxable combat pay election **66b**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68**

69 Net premium tax credit. Attach Form 8962 **69**

70 Amount paid with request for extension to file **70**

71 Excess social security and tier 1 RRTA tax withheld **71**

72 Credit for federal tax on fuels. Attach Form 4136 **72**

73 Credits from Form: **a** 2439 **b** Reserved **c** 8885 **d** **73**

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments **74** 13,518

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid **75** 5,202

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. **76a** 5,202

b Routing number 061000052 **c** Type: Checking Savings

d Account number 334022228068

77 Amount of line 75 you want applied to your 2018 estimated tax **77**

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions **78**

79 Estimated tax penalty (see instructions) **79**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name **R A AKBAR CPA** Phone no. **800-786-0230** Personal identification number (PIN) **11111**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature _____ Date _____ Your occupation **PROJECT MANAGER** Daytime phone number **248-525-2579**

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation **IT CONSULTANT** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____

Paid Preparer Use Only

Print/Type preparer's name **R A AKBAR CPA** Preparer's signature **R A AKBAR CPA** Date _____ Check if self-employed PTIN **P00360972**

Firm's name **Ace Accounting Associates LLC** Firm's EIN **26-0453714**

Firm's address **498 SOUTHERN BLVD** Phone no. **800-786-0230**

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2017

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

CHANDRAMOULISWAR JANARDHANAN & UMAM

669-22-7837

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, line 38	2	107,083			
	3 Multiply line 2 by 7.5% (0.075)	3		8,031		
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 (check only one box):	5				
	a <input checked="" type="checkbox"/> Income taxes, or	}		7,678		
	b <input type="checkbox"/> General sales taxes					
	6 Real estate taxes (see instructions)	6				
	7 Personal property taxes	7				
	8 Other taxes. List type and amount ▶	8				
	9 Add lines 5 through 8	9				7,678
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10			
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		11				
Name _____						
Address _____						
Your mortgage interest deduction may be limited (see instructions).		12				
12 Points not reported to you on Form 1098. See instructions for special rules	12					
13 Reserved for future use	13					
14 Investment interest. Attach Form 4952 if required. See instructions.	14					
15 Add lines 10 through 14	15					
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		3,485		
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		391		
	18 Carryover from prior year	18				
	19 Add lines 16 through 18	19				3,876
Casualty and Theft Losses	20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions	20				
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶ SEE STMT	21		17,209		
	22 Tax preparation fees	22				
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23				
	24 Add lines 21 through 23	24			17,209	
	25 Enter amount from Form 1040, line 38	25	107,083			
	26 Multiply line 25 by 2% (0.02)	26		2,142		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27				15,067
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶	28				
Total Itemized Deductions	29 Is Form 1040, line 38, over \$156,900?	}				
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.					29
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here					

DRS Use ONLY ▶

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M	M	D	D	Y	Y	Y	Y

NRPY1217V011045



Form CT-1040NR/PY - 2017
 Connecticut Nonresident and Part-Year
 Resident Income Tax Return (Rev. 12/17)

Page 1 of 4

Other taxable year, beginning: 01012017 and ending: 12312017

N S Y FJ N FS N HH N QW

669 - 22 - 7837 319 - 35 - 3492

CHANDRAMOULISWA JANARDHANAN N Dec. Y P
 UMAMAHESWARI JAYARAMAN N Dec. N N

802 MARSH TRAIL CIR N CT-8379 N CT-2210
 N CT-1040CRC

ATLANTA GA 30328 -

1. Federal adjusted gross income (from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)	1.	107083
2. Additions to federal adjusted gross income (from Schedule 1, Line 40)	2.	0
3. Add Line 1 and Line 2	3.	107083
4. Subtractions from federal adjusted gross income (from Schedule 1, Line 52)	4.	2640
5. Connecticut adjusted gross income: Line 4 subtracted from Line 3.	5.	104443
6. Income from Connecticut sources (from Schedule CT-SI, Line 30)	6.	95276
7. Greater of Line 5 or Line 6. If less than zero, "0" is entered on Line 12.	7.	104443
8. Income tax	8.	4883
9. Line 6 divided by Line 5. If Line 6 is equal to or greater than Line 5, 1.0000 is entered.	9.	0.9122
10. Line 9 multiplied by Line 8	10.	4454
11. Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 61)	11.	0
12. Line 11 subtracted from Line 10. If Line 11 is greater than Line 10, "0" is entered.	12.	4454
13. Connecticut alternative minimum tax (from Form CT-6251)	13.	0
14. Add Line 12 and Line 13.	14.	4454
15. Total allowable credits (from Schedule CT-IT Credit, Part 1, Line 11)	15.	0
16. Connecticut income tax: Line 15 subtracted from Line 14. If less than zero, "0" is entered.	16.	4454
17. Individual use tax (from Schedule 3, Line 62) If no tax is due, "0" is entered.	17.	0
18. Total tax: Add Line 16 and Line 17.	18.	4454

Clip check here. Do not staple.
Do not send W-2 or 1099 forms.



NRPY1217V011045

NRPY1217V021045



• 669227837

19. Amount from Line 18

19. • 4454

W-2, W-2G, and 1099 Information

Col. A - Employer's Federal ID # Col. B - CT Wages, Tips, etc. Sch. CT K-1 Col. C - CT Income Tax Withheld

20a.	32	-	0133900	•	20025	•	1400
20b.	38	-	2312018	•	83001	•	5802
20c.	-	-		•	0	•	0
20d.	-	-		•	0	•	0
20e.	-	-		•	0	•	0

20f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) 20f. 0

20. **Total Connecticut income tax withheld:** Amounts in Column C. 20. 7202

21. All 2017 estimated tax payments and any overpayments applied from a prior year 21. 0

22. Payments made with Form CT-1040 EXT 22. 0

22a. Claim of right credit (from Form CT-1040CRC, Line 6) 22a. 0

23. **Total payments:** Add Lines 20, 21, 22 and 22a. 23. 7202

24. Overpayment: If Line 23 is more than Line 19, Line 19 subtracted from Line 23. 24. 2748

25. Amount of Line 24 you want **applied to your 2018 estimated tax** **25.** 0

26. CHET contribution (from Schedule CT-CHET, Line 4) 26. 0

26a. Total contributions of refund to designated charities (from Schedule 4, Line 63) 26a. 0

27. **Refund:** Lines 25, 26, and 26a subtracted from Line 24. **27.** 2748

If you have not elected to direct deposit, a refund check will be issued and processing may be delayed.

27a. Acct. type Y Ck. N Sv. 27b. Rout. # 061000052 27c. Acct. # 334022228068

27d. Refund going to a bank account outside the U.S. 27d. **N**

28. **Tax due:** If Line 19 is more than Line 23, Line 23 subtracted from Line 19. 28. 0

29. If late: Penalty entered. Line 28 multiplied by 10% (.10). 29. 0

30. If late: Interest entered. 30. 0

Line 28 multiplied by number of months or fraction of a month late, then by 1% (.01). 30. 0

31. Interest on underpayment of estimated tax (from Form CT-2210.) 31. 0

32. **Total amount due:** Add Lines 28 through 31. **32.** 0.00

Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Your signature •		Date •	Home/cell telephone number 2485252579
Spouse's signature (if joint return) •		Date •	Daytime telephone number • 2485252579
Paid preparer's signature • R A AKBAR CPA		Date •	Telephone number • 800-786-0230
Paid preparer's name R A AKBAR CPA		Firm's name, address, and ZIP code • ACE ACCOUNTING ASSOCIATES LLC 498 SOUTHERN BLVD	Preparer's SSN or PTIN P00360972
		079281406	FEIN 260453714

Third Party Designee - Complete the following to authorize DRS to contact another person about this return.

Self-employed

Designee's name • R A AKBAR CPA	Telephone number • 8007860230	Personal identification number (PIN) • 11111
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Sign Here
Keep a copy for your records.

NRPY1217V021045

NRPY1217V031045



• 669227837

Schedule 1 - Modifications to Federal Adjusted Gross Income

33. Interest on state and local government obligations other than Connecticut	33.	0
34. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	34.	0
35. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	35.	0
36. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero.	36.	0
37. Loss on sale of Connecticut state and local government bonds	37.	0
38. Domestic production activities (from federal Form 1040, Line 35)	38.	0
39. Other - specify •	39.	0
40. Total additions: Add Lines 33 through 39.	40.	0
41. Interest on U.S. government obligations	41.	0
42. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	42.	0
43. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	43.	0
44. Refunds of state and local income taxes	44.	2640
45. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	45.	0
46. Military retirement pay	46.	0
47. 25% of Connecticut teacher's retirement pay	47.	0
48. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero.	48.	0
49. Gain on sale of Connecticut state and local government bonds	49.	0
50. CHET contributions Acct. #:	50.	0
51. Other - specify •	51.	0
52. Total subtractions: Add Lines 41 through 51.	52.	2640

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

53. Connecticut AGI during residency portion of taxable year	53.	0
	Col. A	Col. B
54. Qualifying jurisdiction's name and two-letter code	54. •	•
55. Non-Connecticut income included on Line 53 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 Worksheet)	55.	0
56. Line 55 divided by Line 53. May not exceed 1.0000.	56.	0.0000
57. Apportioned income tax	57.	0
58. Line 56 multiplied by Line 57	58.	0
59. Income tax paid to a qualifying jurisdiction	59.	0
60. Lesser of Line 58 or Line 59	60.	0
61. Total credit: Add Line 60, all columns.	61.	0

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669227837

Schedule 3 - Individual Use Tax

62a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	62a.	0
62b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	62b.	0
62c. Use tax at 7.75% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	62c.	0
62. Individual use tax: Add Lines 62a, 62b, and 62c.	62.	0

Schedule 4 - Contributions to Designated Charities

63a. AR	63a.	0
63b. OT	63b.	0
63c. ES/W	63c.	0
63d. BCR	63d.	0
63e. SNS	63e.	0
63f. MR	63f.	0
63g. CBS	63g.	0
63h. MHCIA	63h.	0
63. Total Contributions: Add Lines 63a through 63h.	63.	0

Taxpayer email

Schedule CT-SI

Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources

2017

Complete this schedule if you were a nonresident or part-year resident of Connecticut and attach it to Form CT-1040NR/PY.
 Complete in blue or black ink only.

Your first name and middle initial CHANDRAMOULISWAR JANARDHANAN	Last name	Your Social Security Number 669-22-7837
If joint return, spouse's first name and middle initial UMAMAHESWARI JAYARAMAN	Last name	Spouse's Social Security Number 319-35-3492

See instructions on Page 28 before completing this schedule. Complete in blue or black ink only.

Part 1 - Connecticut Income - Part-Year Residents : Complete **Schedule CT-1040AW** , *Part-Year Resident Income Allocation*.
 Add Columns B and D for each line of Schedule CT-1040AW and enter the totals on Lines 1 through 30 below.

Nonresidents: Enter the income received from Connecticut sources.

1. Wages, salaries, tips, etc.	▶	1	103026	
2. Taxable interest	▶	2		
3. Ordinary dividends	▶	3		
4. Alimony received	▶	4		
5. Business income or (loss)	▶	5		
6. Capital gain or (loss)	▶	6	-3000	
7. Other gains or (losses)	▶	7		
8. Taxable amount of IRA distributions	▶	8		
9. Taxable amount of pensions and annuities	▶	9		
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	▶	10		
11. Farm income or (loss)	▶	11		
12. Unemployment compensation	▶	12		
13. Taxable amount of social security benefits	▶	13		
14. Other income: See instructions.	▶	14		
15. Gross income from Connecticut sources: Add Lines 1 through 14.	▶	15	100026	00

Part 2 - Adjustments to Connecticut Income - Enter adjustments **directly** related to income reported above.

16. Educator expenses	▶	16		
17. Certain business expenses of reservists, performing artists, and fee-basis government officials	▶	17		
18. Health savings account deduction	▶	18		
19. Moving expenses	▶	19	4750	
20. Deductible part of self-employment tax	▶	20		
21. Self-employed SEP, SIMPLE, and qualified plans	▶	21		
22. Self-employed health insurance deduction	▶	22		
23. Penalty on early withdrawal of savings	▶	23		
24. Alimony paid. Recipient's last name ▶ _____ SSN ▶ _____	▶	24		
25. IRA deduction	▶	25		
26. Student loan interest deduction	▶	26		
27. Tuition and fees	▶	27		
28. <i>Reserved for future use</i>	▶	28		
29. Total adjustments: Add Lines 16 through 27.	▶	29	4750	
30. Income from Connecticut sources: Subtract Line 29 from Line 15. Enter the amount here and on Form CT-1040NR/PY , Line 6.	▶	30	95276	00

Employee Apportionment Worksheet - Complete Lines A through G only when the income from employment is earned both inside and outside Connecticut and the exact amount of Connecticut income is not known. **Do not complete Lines A through G if you know the exact amount of your Connecticut-sourced income.** See instructions, Page 32.

A. Working days (or other basis) outside Connecticut	A	
B. Working days (or other basis) inside Connecticut	B	
C. Total working days: Add Line A and Line B.	C	
D. Nonworking days (Holidays, weekends, etc.)	D	
E. Connecticut ratio: Divide Line B by Line C. Round to four decimal places.	E	
F. Total income being apportioned	F	
G. Connecticut income: Multiply Line E by Line F. Enter here and on Schedule CT-SI, Line 1.	G	

Basis, if other than working days: _____

Schedule CT-1040AW

Part-Year Resident Income Allocation

2017

Part-year residents must complete this schedule before completing Schedule CT-SI and attach it to Form CT-1040NR/PY. Complete in blue or black ink only.

Your first name and middle initial CHANDRAMOULISWAR JANARDHANAN	Last name	Your Social Security Number 669-22-7837
If joint return, spouse's first name and middle initial UMAMAHESWARI JAYARAMAN	Last name	Spouse's Social Security Number 319-35-3492

Part 1 – Adjusted Gross Income	Federal Income as Modified <small>See instructions.</small>		Connecticut Resident Period		Connecticut Nonresident Period			
	Column A Income from federal return		Column B Income from Column A for this period		Column C Income from Column A for this period		Column D Income from Column C from Connecticut sources	
1. Wages, salaries, tips, etc.	1	112193		103026		9167		
2. Taxable interest	2							
3. Ordinary dividends	3							
4. Alimony received	4							
5. Business income or (loss)	5							
6. Capital gain or (loss)	6	-3000		-3000				
7. Other gains or (losses)	7							
8. Taxable amount of IRA distributions	8							
9. Taxable amount of pensions and annuities	9							
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10							
11. Farm income or (loss)	11							
12. Unemployment compensation	12							
13. Taxable amount of social security benefits	13							
14. Other income: See instructions.	14							
15. Add Lines 1 through 14.	15	109193	00	100026	00	9167	00	00

Part 2 – Adjustments to Income	Federal Income as Modified <small>See instructions.</small>	Connecticut Resident Period	Connecticut Nonresident Period					
	Column A Income from federal return		Column B Income from Column A for this period		Column C Income from Column A for this period		Column D Income from Column C from Connecticut sources	
16. Educator expenses	16							
17. Certain business expenses of reservists, performing artists, and fee-basis government officials	17							
18. Health savings account deduction	18							
19. Moving expenses	19	4750		4750				
20. Deductible part of self-employment tax	20							
21. Self-employed SEP, SIMPLE, and qualified plans	21							
22. Self-employed health insurance deduction	22							
23. Penalty on early withdrawal of savings	23							
24. Alimony paid	24							
25. IRA deduction	25							
26. Student loan interest deduction	26							
27. Tuition and fees	27							
28. <i>Reserved for future use</i>	28							
29. Total adjustments: Add Lines 16 through 27.	29	4750		4750				
30. Subtract Line 29 from Line 15.	30	104443	00	95276	00	9167	00	00

Line 30, Column A, must equal the amount on Form CT-1040NR/PY, Line 5.

Add Columns B and D for each line and enter the totals on Lines 1 through 30 on Schedule CT-SI.

Part 3 – Part-Year Resident Information

Moved Into Connecticut

1. Date **you** moved into Connecticut 01/01/2017 and state of **prior** residence:

2. Date **your spouse** moved into Connecticut 01/01/2017 and state of **prior** residence:

Moved Out of Connecticut

1. Date **you** moved out of Connecticut 10/31/2017 and state of **new** residence:

2. Date **your spouse** moved out of Connecticut 10/31/2017 and state of **new** residence:

Income From Connecticut Sources During Nonresident Period

1. Did **you** receive income from Connecticut sources during your nonresident period? Yes No
2. Did **your spouse** receive income from Connecticut sources during his or her nonresident period? Yes No