

IRS e-file Signature Authorization

2018

Department of the Treasury
Internal Revenue Service

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

Submission Identification Number (SID) ▶ 587278201908701q0935

Taxpayer's name BALAKRISHNAN CHELLIAH	Social security number 602-98-5150
Spouse's name SIVAKAMY CHANDRAHASAN	Spouse's social security number 679-12-2577

Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	87,907.
2 Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	4,690.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	5,159.
4 Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	469.
5 Amount you owe (Form 1040, line 22; 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, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. 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 GLOBAL TAXES LLC to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

8	5	1	5	0
---	---	---	---	---

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 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 ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

2	2	5	7	7
---	---	---	---	---

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 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 ▶ _____

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.

5	8	7	2	7	8	1	2	3	4	5
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 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 ▶ _____

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

**Acknowledgement and General Information for
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS *e-file*.

602-98-5150

Taxpayer name BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

Taxpayer address (optional)

1324 LANSING STREET

LITTLE ROCK AR 72223

1. Your federal income tax return for 2018 was filed electronically with the Austin Submission Processing Center. The electronic filing services were provided by GLOBAL TAXES LLC.
2. Your return was accepted on 03/28/2019 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 587278201908701q0935.
3. Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to www.irs.gov/e-pay.

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

Filing status: Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Your first name and initial: **BALAKRISHNAN** Last name: **CHELLIAH** Your social security number: **602-98-5150**

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind

If joint return, spouse's first name and initial: **SIVAKAMY** Last name: **CHANDRAHASAN** Spouse's social security number: **679-12-2577**

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exempt (see inst.)

Spouse is blind Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **1324 LANSING STREET** Apt. no. _____ Presidential Election Campaign (see inst.) You Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **LITTLE ROCK AR 72223** If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
SRIDHARASUDHAN	CHELLIAH	659-51-6992	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature: _____ Date: _____ Your occupation: **SOFTWARE ENGINEER**

Spouse's signature. If a joint return, **both** must sign. _____ Date: _____ Spouse's occupation: **ADMINISTRATIVE ANALYST**

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [] [] [] [] [] [] [] [] [] []

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [] [] [] [] [] [] [] [] [] []

Preparer's name: APPANA RUPA VENKATA SATYA SAI MANIKUMAR **Preparer's signature:** _____ **PTIN:** P02090332 **Firm's EIN:** _____ **Check if:** 3rd Party Designee Self-employed

Firm's name: GLOBAL TAXES LLC **Phone no.:** _____

Firm's address: 2530 Pebble Creek Ln Cumming GA 30041

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	87,080.
2a	Tax-exempt interest	2b	
3a	Qualified dividends	3b	
4a	IRAs, pensions, and annuities	4b	
5a	Social security benefits	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	87,907.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	87,907.
8	Standard deduction or itemized deductions (from Schedule A)	8	24,000.
9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	63,907.
11	a Tax (see inst.) <u>7,290.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	7,290.
12	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	12	2,600.
13	a Child tax credit/credit for other dependents <u>2,000.</u> b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>	13	4,690.
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	0.
15	Other taxes. Attach Schedule 4	15	4,690.
16	Total tax. Add lines 13 and 14	16	5,159.
17	Federal income tax withheld from Forms W-2 and 1099	17	
18	Refundable credits: a EIC (see inst.) <u>No</u> b Sch. 8812 _____ c Form 8863 _____ Add any amount from Schedule 5	18	5,159.
19	Add lines 16 and 17. These are your total payments	19	469.
20a	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	20a	469.
21	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21	
22	a Routing number <u>1 2 1 0 0 0 3 5 8</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	22	
23	d Account number <u>1 0 5 1 5 0 4 4 5 5</u>	23	
24	Amount of line 19 you want applied to your 2019 estimated tax	24	
25	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	25	
26	Estimated tax penalty (see instructions)	26	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

Your social security number

602-98-5150

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	827.
	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 ▶ <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	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	Reserved	20b	
	21	Other income. List type and amount ▶ _____	21	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	827.
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	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 b Recipient's SSN ▶ _____	31a	
	32	IRA deduction	32	
33	Student loan interest deduction	33		
34	Reserved	34		
35	Reserved	35		
	36	Add lines 23 through 35	36	

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

Schedule 1 (Form 1040) 2018

SCHEDULE 3
(Form 1040)

Nonrefundable Credits

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

Name(s) shown on Form 1040

BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN

Your social security number

602-98-5150

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	600.
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Reserved	52	
	53	Residential energy credit. Attach Form 5695	53	
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55	600.

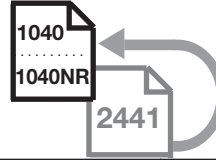
For Paperwork Reduction Act Notice, see your tax return instructions.

REV 12/21/18 PRO

Schedule 3 (Form 1040) 2018

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.



2018

Attachment Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return **BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN** Your social security number **602-98-5150**

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Miss Selma's School	7814 T Street LITTLE ROCK AR 72227	71-0653496	4,148.

Did you receive dependent care benefits? **No** —————▶ Complete only Part II below.
 Yes —————▶ Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
SRIDHARASUDHAN	CHELLIAH	659-51-6992	4,148.

3 Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3,000.
4 Enter your earned income . See instructions	4	64,504.
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	22,576.
6 Enter the smallest of line 3, 4, or 5	6	3,000.
7 Enter the amount from Form 1040, line 7; or Form 1040NR, line 36	7	87,907.
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7		
If line 7 is:		
But not Decimal		
Over amount is		
\$0—15,000 .35		
15,000—17,000 .34		
17,000—19,000 .33		
19,000—21,000 .32		
21,000—23,000 .31		
23,000—25,000 .30		
25,000—27,000 .29		
27,000—29,000 .28		
If line 7 is:		
But not Decimal		
Over amount is		
\$29,000—31,000 .27		
31,000—33,000 .26		
33,000—35,000 .25	8	X .20
35,000—37,000 .24		
37,000—39,000 .23		
39,000—41,000 .22		
41,000—43,000 .21		
43,000—No limit .20		
9 Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions	9	600.
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	10	7,290.
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47	11	600.

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

Taxpayer name(s) shown on return BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN	Taxpayer identification number 602-98-5150
Enter preparer's name and PTIN APPANA RUPA VENKATA SATYA SAI MANIKUMAR P02090332	

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC	CTC/ ACTC/ODC	AOTC	HOH
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 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 <input type="checkbox"/> N/A			
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) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed. 	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/> 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 any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of 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 the credit(s) and/or HOH filing status and the amount of any 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 type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A			
a Did you complete the required recertification Form 8862?	<input 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 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/ODC	AOTC	HOH
9a 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 the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/> 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 (tiebreaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

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

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

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including 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 Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

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

Part VI Eligibility Certification

- ▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
 - A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of Form 8867;
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - 5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

Name(s) Shown on Return BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN	Social Security Number 602-98-5150
--	---------------------------------------

Part I State and Local Income Tax Refunds from 2017 Tax Returns

1	(a) State or Local Code	(b) Refund Amount	(c) Estimated Tax Paid After 12/31/2017	(d) Extension Payments	(e) Total Payments and Withholding	(f) Refund Allocated to Column (c)	(g) Refund Allocated to Column (d)
	AR	1,570.				0.	0.
	Totals	1,570.				0.	0.

2	Total state and local refunds. Total line 1 column (b).	1,570.
3	Refund allocated to tax paid after 12/31/2017. Total line 1 columns (f) and (g). (Include net tax paid after 12/31/2017 on Schedule A, line 5.)	0.
4	Net refund. Line 2 less line 3.	1,570.

Part II Recovery Amount

The **recovery amount** is the state and local income tax deducted in 2017 refunded in 2018.

5	Total state and local income tax deduction from line 5 of your 2017 Schedule A.	17,389.
6	Recovery amount. Lesser of line 4 or line 5.	1,570.

Part III Recovery Exclusion

The **recovery exclusion** is the part of the recovery amount which did **not** reduce tax in 2017.

7	Recovery exclusion from standard deduction and/or sales tax deduction:	
a	Allowable itemized deductions, from 2017 Schedule A, line 29	13,527.
b	Allowable itemized deductions, refigured by excluding recovery amount:	
(1)	Refigured state and local tax deduction:	
(a)	Refigured state income tax deduction	15,819.
(b)	Sales tax deduction	
(c)	Refigured deduction. Larger of (a) or (b)	15,819.
(2)	Refigured total itemized deductions before limitation	11,957.
(3)	Refigured reduction for limitation on itemized deductions	0.
(4)	Refigured allowable itemized deductions. Line 7b(2) less line 7b(3).	11,957.
c	2017 standard deduction based on 2017 filing stat, exemptns, and deductns.	12,700.
d	Larger of lines 7b(4) or 7c.	12,700.
e	Subtract line 7d from line 7a	827.
f	Subtract line 7e from line 6	743.
8	Recovery exclusion from negative taxable income. If 2017 taxable income was negative, enter here as a positive number, else enter zero.	0.
9	Recovery exclusion from alternative minimum tax. If no alternative minimum tax (AMT) in 2017 enter zero. If did pay AMT in 2017, enter amt from line 24.	0.
10	Recovery exclusion from unused tax credits. If no unused credits in 2017, enter zero. If there were unused credits in 2017, enter amount from line 35.	0.
11	Total recovery exclusion. Add lines 7f, 8, 9, and 10.	743.

Part IV Taxable Refund

The **recovery amount** less the **recovery exclusion** is a **taxable refund**.

12	Taxable refund from 2017. Line 6 less line 11.	827.
13	Total taxable refunds from 2016 or prior tax returns. Total line 36 column (d).	
14	Total taxable refunds. Add lines 12 and 13. Enter here and on Form 1040, line 10	827.

2018 AR1000F



AR1

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2018 or fiscal year ending _____, 20__

PROSERIES

USE LABEL OR PRINT OR TYPE	Primary's Legal First Name ● BALAKRISHNAN	MI ●	Last Name ● CHELLIAH	Primary's Social Security Number ● 602-98-5150
	Spouse's Legal First Name ● SIVAKAMY	MI ●	Last Name ● CHANDRAHASAN	Spouse's Social Security Number ● 679-12-2577
	Mailing Address (Number and Street, P.O. Box or Rural Route) ● 1324 LANSING STREET			<input type="checkbox"/> Check if address is outside U.S.
	City ● LITTLE ROCK	State or Province ● AR	Zip ● 72223	Foreign Country Name

FILING STATUS Check Only One	1. <input type="checkbox"/> Single (Or widowed before 2018 or divorced at end of 2018)	4. <input checked="" type="checkbox"/> Married Filing Separately on the Same Return
	2. <input type="checkbox"/> Married Filing Joint (Even if only one had income)	5. <input type="checkbox"/> Married Filing Separately on Different Returns Enter spouse's name here and SSN above _____
	3. <input type="checkbox"/> Head of Household (See Instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____	6. <input type="checkbox"/> Qualifying Widow(er) with dependent child Year spouse died: (See Instructions) _____

Check here if you do NOT want a tax booklet mailed to you next year.

Check this box if you have filed a state extension or an automatic federal extension

PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Head of Household/Qualifying Widow(er) <small>(Filing Status 3 Only) (Filing Status 6 Only)</small>
	<input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or Over	<input type="checkbox"/> 65 Special	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	
	Multiply number of boxes checked 7A <input type="checkbox"/> x \$26 =					52.00

Dependents (Do not list yourself or spouse)

First Name	Last Name	Dependent's Social Security Number	Dependent's relationship to you
1. SRIDHARASUDHAN	CHELLIAH	659-51-6992	SON
2.			
3.			

7B. Multiply number of DEPENDENTS from above 7B x \$26 = 26.00

7C. First name of Qualifying Individual(s) from AR1000RC5: (See Instructions) _____
Multiply number of individuals from 7C 7C x \$500 = 00

7D. TOTAL PERSONAL TAX CREDITS: (Add Lines 7A, 7B, and 7C. Enter total here and on Line 34) 7D 78.00

ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only
8. Wages, salaries, tips, etc: (Attach W-2s)	8	64,504.00	22,576.00
9A. U.S. Military compensation: (Your/joint gross amount)	9A		
9B. U.S. Military compensation: (Spouse's gross amount)	9B		
10. Interest income: (If over \$1,500, attach AR4)	10	00	00
11. Dividend income: (If over \$1,500, attach AR4)	11	00	00
12. Alimony and separate maintenance received:	12	00	00
13. Business or professional income: (Attach federal Schedule C or C-EZ)	13	00	00
14. Capital gains/(losses) from stocks, bonds, etc: (See Instr. Attach Schedule D)	14	00	00
15. Other gains or (losses): (Attach federal Form 4797 and/or AR4684 if applicable)	15	00	00
16. Non-Qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	00	00
17A. U.S. Military pension: (Your/joint gross amount)	17A		
17B. U.S. Military pension: (Spouse's gross amount)	17B		
18A. Your/Joint Employer pension plan(s)/Qualified IRA(s): (See Instructions - Attach All 1099Rs) Gross Distribution <input type="checkbox"/> 00 Taxable Amount <input type="checkbox"/> 00 Less \$6,000	18A	00	
18B. Spouse's Employer pension plan(s)/Qualified IRA(s): (Filing Status 4 Only) Gross Distribution <input type="checkbox"/> 00 Taxable Amount <input type="checkbox"/> 00 Less \$6,000	18B		00
19. Rents, royalties, partnerships, estates, trusts, etc: (Attach federal Schedule E)	19	00	00
20. Farm income: (Attach federal Schedule F)	20	00	00
21. Unemployment (Attach 1099-G)	21	00	00
22. Other income/depreciation differences: (Attach Form AR-01)	22	00	00
23. TOTAL INCOME: (Add Lines 8 through 22)	23	64,504.00	22,576.00
24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	00	00
25. ADJUSTED GROSS INCOME: (Subtract Line 24 from Line 23)	25	64,504.00	22,576.00



Primary SSN 602-98-5150

		(A) Primary/Joint Income		(B) Spouse's Income Status 4 Only																											
TAX COMPUTATION	26. ADJUSTED GROSS INCOME: (From Line 25, Columns A and B)	26	64,504.00	26	22,576.00																										
	27. Select tax table: (See Instructions, Line 27)																														
	• <input type="checkbox"/> LOW INCOME Table <input checked="" type="checkbox"/> REGULAR Table																														
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 27A. If not, then:																														
	Enter the larger } • <input type="checkbox"/> Itemized Deductions (See Instructions, Line 27 and attach AR3)																														
	of your: } OR If your spouse itemizes on a separate return, check here • <input type="checkbox"/>																														
	<input checked="" type="checkbox"/> Standard Deduction (See Instructions, Line 27).....	27	2,200.00	27	2,200.00																										
	28. NET TAXABLE INCOME: (Subtract Line 27 from Line 26)	28	62,304.00	28	20,376.00																										
	29. TAX: (Enter tax from tax table).....	29	2,963.00	29	605.00																										
	30. Combined tax: (Add amounts from Line 29, Columns A and B)	30			3,568.00																										
31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD).....	31			00																											
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (Attach federal Form 5329, if required).....	32			00																											
33. TOTAL TAX: (Add Lines 30 through 32).....	33			3,568.00																											
TAX CREDITS	34. Personal Tax Credit(s): (Enter total from Line 7D)	34	78.00																												
	35. Child Care Credit: (20% of federal credit allowed; Attach federal Form 2441)	35	120.00																												
	36. Other Credits: (Attach AR1000TC)	36	00																												
	37. TOTAL CREDITS: (Add Lines 34 through 36)	37			198.00																										
38. NET TAX: (Subtract Line 37 from Line 33. If Line 37 is greater than Line 33, enter 0)	38			3,370.00																											
PAYMENTS	39. Arkansas income tax withheld: (Attach state copies of W-2 and/or 1099R, 1099-G) ...	39	3,977.00																												
	40. Estimated tax paid or credit brought forward from 2017:.....	40	00																												
	41. Payment made with extension: (See Instructions).....	41	00																												
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions)	42	00																												
	43. Early childhood program: Certification Number: _____ (20% of federal credit; Attach federal Form 2441 and Form AR1000EC)	43	00																												
	44. TOTAL PAYMENTS: (Add Lines 39 through 43).....	44			3,977.00																										
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions).....	45			00																										
46. Adjusted Total Payments: (Subtract Line 45 from Line 44).....	46			3,977.00																											
REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If Line 46 is greater than Line 38, enter difference)	47			607.00																										
	48. Amount to be applied to 2019 estimated tax:	48	00																												
	49. Amount of Check-off Contributions: (Attach Schedule AR1000-CO)	49	00																												
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 48 and 49 from Line 47).....REFUND	50			607.00																										
	DIRECT DEPOSIT? If your deposit will be ultimately placed in a foreign account check the box. • <input type="checkbox"/>																														
Routing Number	Account Number			• <input checked="" type="checkbox"/> Checking or																											
• <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>1</td><td>2</td><td>1</td><td>0</td><td>0</td><td>0</td><td>3</td><td>5</td><td>8</td></tr></table>	1	2	1	0	0	0	3	5	8	• <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>1</td><td>0</td><td>5</td><td>1</td><td>5</td><td>0</td><td>4</td><td>4</td><td>5</td><td>5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	1	0	5	1	5	0	4	4	5	5											• <input type="checkbox"/> Savings
1	2	1	0	0	0	3	5	8																							
1	0	5	1	5	0	4	4	5	5																						
51. AMOUNT DUE: (If Line 46 is less than Line 38, enter difference; If over \$1,000, continue to 52A)...TAX DUE	51				00																										
52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A • <input type="checkbox"/> Penalty 52B • <input type="checkbox"/>					00																										
52C. Add Lines 51 and 52B. Attach Form AR1000V with check or money order payable in U.S. Dollars to "Dept. of Finance and Administration". Include your SSN on payment. To pay by credit card, see instructions	TOTAL DUE 52C				00																										
I D	DL# / State ID <u>925163915</u> Your state <u>AR</u> Issue Date (mm/dd/yyyy) <u>01/05/2018</u> Expiration Date (mm/dd/yyyy) <u>09/26/2023</u>																														
	DL# / State ID <u>925163711</u> Spouse state <u>AR</u> Issue Date (mm/dd/yyyy) <u>01/05/2018</u> Expiration Date (mm/dd/yyyy) <u>10/16/2019</u>																														
FOR MAILING ADDRESSES SEE PAGE 2 OF INSTRUCTIONS																															
PLEASE SIGN HERE	PLEASE 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																														
	Primary's Signature	Date	Telephone	May the Arkansas Revenue Agency discuss this return with the preparer of the return?																											
	Spouse's Signature	Date	Telephone	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																											
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only																										
	Preparer's Name <u>GLOBAL TAXES LLC</u>		City/State/Zip		A																										
	E-mail		CUMMING GA 30041		Telephone																										



ARKANSAS INDIVIDUAL INCOME TAX
INTEREST AND DIVIDENDS

Primary's Legal Name B CHELLIAH & S CHANDRAHASAN	Primary's Social Security Number 602-98-5150
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Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

Nonresident or Part Year Resident Filers - Complete columns (A), (B), and (C) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete columns (A) and (C) only.

Part I - TAXABLE INTEREST

Interest on bank deposits, notes, mortgages from individuals, corporation bonds, savings and loan deposits, and credit union deposits are taxable. Interest on obligations of other states and subdivisions are fully taxable.

NAME OF PAYER	(A) Primary/Joint		(B) Spouse (If Filing Status 4)		(C) Arkansas Only	
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
Add the amounts listed and enter the total here and on Line 10, Form AR1000F/ AR1000NR.		00		00		00

Part II - TAXABLE DIVIDENDS

Dividends and other distributions on stock are fully taxable. There is no dividend exclusion applicable to Arkansas.

NAME OF PAYER	(A) Primary/Joint		(B) Spouse (If Filing Status 4)		(C) Arkansas Only	
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
		00		00		00
Add the amounts listed and enter the total here and on Line 11, Form AR1000F/ AR1000NR.		00		00		00

Part III - INCOME NOT SUBJECT TO ARKANSAS TAX (See Instructions on pages 9 & 10)

Social Security		00				00
Railroad Retirement Benefits		00				00
Ministers Housing Allowance		00				00
STATE TAX REFUNDS		827				00
TOTAL INCOME NOT SUBJECT TO ARKANSAS TAX:						827.00



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial: BALAKRISHNAN, Last Name: CHELLIAH, Primary's Social Security Number: 602-98-5150, Spouse's Legal First Name and Middle Initial: SIVAKAMY, Last Name: CHANDRAHASAN, Spouse's Social Security Number: 679-12-2577, Mailing Address: 1324 LANSING STREET, Telephone: (501) 442-8359, City: LITTLE ROCK, State or Province: AR, ZIP: 72223, Check if address is outside U.S. Foreign Country.

Table with 5 rows and 3 columns: Line number, Description, Amount. Row 1: Total Income, 87,080.00; Row 2: Net Tax, 3,370.00; Row 3: State Income Tax Withheld, 3,977.00; Row 4: Refund, 607.00; Row 5: Tax Due, 00.

PART II - DECLARATION OF TAXPAYER

6a. [X] I consent that my refund be direct deposited as designated in the electronic portion of my 2018 Arkansas income tax return. 6b. [] I do not want direct deposit of my refund or I am not receiving a refund. 6c. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT). 6d. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2018 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here Primary's Signature Date Spouse's Signature Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

ERO'S Use Only ERO'S Signature Date Check if paid preparer [] Check if self-employed [] P02090332 Your SSN or PTIN GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING GA 30041 30-1017196 Firm's name and address FEIN

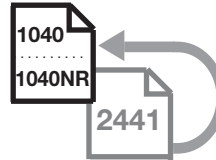
Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only Preparer's Signature Date Check if self-employed [] P02090332 Preparer's SSN or PTIN APPANA RUPA VENKATA SAI MANIKUMAR 2530 PEBBLE CREEK LN CUMMING GA 30041 Firm's name and address FEIN

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form2441 for instructions and the latest information.



2018

Attachment Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return: **BALAKRISHNAN CHELLIAH & SIVAKAMY CHANDRAHASAN**
Your social security number: **602-98-5150**

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box.

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
Miss Selma's School	7814 T Street LITTLE ROCK AR 72227	71-0653496	4,148.

Did you receive dependent care benefits? **No** — Complete only Part II below.
 Yes — Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
SRIDHARASUDHAN	CHELLIAH	659-51-6992	4,148.

3 Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3,000.
4 Enter your earned income . See instructions	4	64,504.
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	22,576.
6 Enter the smallest of line 3, 4, or 5	6	3,000.
7 Enter the amount from Form 1040, line 7; or Form 1040NR, line 36	7	87,907.
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7		
If line 7 is:		
But not Decimal		
Over amount is		
\$0—15,000 .35		
15,000—17,000 .34		
17,000—19,000 .33		
19,000—21,000 .32		
21,000—23,000 .31		
23,000—25,000 .30		
25,000—27,000 .29		
27,000—29,000 .28		
If line 7 is:		
But not Decimal		
Over amount is		
\$29,000—31,000 .27		
31,000—33,000 .26		
33,000—35,000 .25	8	X .20
35,000—37,000 .24		
37,000—39,000 .23		
39,000—41,000 .22		
41,000—43,000 .21		
43,000—No limit .20		
9 Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions	9	600.
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	10	7,290.
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47	11	600.