

**DO NOT SEND THIS VA-8453 TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.
IT MUST BE MAINTAINED IN YOUR FILES!**

Virginia Submission Identification Number (SID)

First Name & Middle Initial (if joint or combined return, enter both)	Last Name	B Your Social Security Number	
HARISH	PEETANI	117-06-7648	
Present Home Address		A Spouse's Social Security Number	
3010 W YORKSHIRE DR APT # 3135			
City, State and Zip Code		Online Filed Return	
PHOENIX AZ 85027		<input type="checkbox"/>	

Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)		11,520.
2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9)		4,800.
3. Taxable Income (Form 760CG, Line 16; 760PY, Line 17, columns A & B; Form 763, Line 18)		3,080.
4. Virginia Income Tax (Form 760CG, Line 19; 760PY, Line 18, columns A & B; Form 763 Line 19)		0.
5. Withholding (Form 760CG, Line 20a & b; 760PY, Lines 20a & 20b; Form 763, Lines 20a & 20b)		242.
6. Amount you Owe (Form 760CG, Line 37; Form 760PY, Line 37; Form 763, Line 37)		
7. Refund (Form 760CG, Line 38; 760PY, Line 38; Form 763, Line 38)		242.

Part II Declaration of Taxpayer

8a. I consent that my refund be directly deposited as designated on my 2018 Virginia income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

8b. I do not want direct deposit of my refund or I am not receiving a refund. I choose to have a check mailed to me.

8c. I authorize the Virginia Department of Taxation (Virginia Tax) and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on my 2018 Virginia income tax return for payment of my state taxes owed on this return and/or a payment of estimated tax. 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 certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

I declare under penalties of perjury that I have compared the information on my return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2018 Virginia individual income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my electronic return originator (ERO) and by the IRS to Virginia Tax. This declaration is to be retained by the ERO or transmitter as validation of my electronically filed Virginia income tax return. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

_____	_____	_____	_____
Your Signature	Date	Spouse's Signature (If Filing Status 2 or 4, BOTH must sign)	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 this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on Form VA-8453 before submitting this return to the Internal Revenue Service (IRS) and Virginia Tax. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and Virginia Tax and have followed all other requirements as described in Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2018) and any requirements specified by Virginia Tax. 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. Declaration of preparer is based on all information of which preparer has any knowledge. EROs and paid preparer can sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature	Date	P02090332
GLOBAL TAXES LLC		SSN/PTIN
Firm's name (or yours if self-employed)		Paid Preparer? <input type="checkbox"/> Y <input type="checkbox"/> N Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N
2530 PEBBLE CREEK LN CUMMING GA 30041		301017196
Address, City, State and Zip		EIN
		P02090332
Paid Preparer's Signature	Date	SSN/PTIN
APPANA RUPA VENKATA SATYA SAI MANIKUMAR		
Firm's name (or yours if self-employed)		Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N
2530 PEBBLE CREEK LN CUMMING GA 30041		
Address, City, State and Zip		EIN

Form 760PY Virginia Part-Year Resident Income Tax Return
2018
Page 1 Due May 1, 2019



See instructions before completing line items.

Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

Dates of VA Residence (mm-dd-yyyy)	
You - From	You - To
07-01-2018	12-31-2018
Spouse - From	Spouse - To

YOUR First Name HARISH	MI	Your Last Name PEETANI	Check if deceased <input type="checkbox"/>	Suffix	A Your Social Security Number 117-06-7648
SPOUSE'S First Name (filing status 2 or 4)	MI	Spouse's Last Name	Check if deceased <input type="checkbox"/>	Suffix	B Spouse's Social Security Number

Present Home Address (Number and Street, or Rural Route) 3010 W YORKSHIRE DR APT 3135			VA Driver's License Information		
City, Town or Post Office PHOENIX			Customer ID		
State AZ		ZIP Code 85027	Locality Code 141		Issue Date (mm-dd-yyyy)
			You _____		
			Spouse _____		
			You _____		
			Spouse _____		

Check Applicable Boxes	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman	Combined Social Security for You and Spouse reported as taxable income on Federal Return \$ _____,00
	<input type="checkbox"/> Check if Result of NOL	<input type="checkbox"/> Earned Income Credit Claimed on federal return	
	<input type="checkbox"/> Dependent on Another's Return	<input type="checkbox"/> Overseas on Due Date	

Filing Status Enter Filing Status Code in box below.

1 = Single (Column A) - Federal head of household? YES

2 = Married, Filing Joint return (Column A)

3 = Married, Filing Separate returns (Column A)

4 = Married, Filing Separately on this combined return (Columns A and B)

If Filing Status 3, enter spouse's SSN in the Spouse's Social Security Number box at top of form and, enter Spouse's Name _____

Exemptions Enter the number of exemptions being claimed.

You/Spouse	Dependents	65 or Over	Blind
A - You Enter the numbers for both You and Spouse if Filing Status 2	1	0	
B - Spouse Filing Status 4 Only			

DATE OF BIRTH

Your Birth Date (mm-dd-yyyy) 06 - 06 - 1992

Spouse's Birth Date (mm-dd-yyyy) - -

B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
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Complete the Schedule of Income first and submit it with your Form 760PY.

Line	Description	1	2	3	4a	4b	5	6	7	8	9	10	11	12	13
1	FEDERAL ADJUSTED GROSS INCOME from Schedule of Income, Part 1, Line 7, Column 1.	00		11520	00										
2	Additions from Schedule 760PY ADJ, Line 3.	00													
3	Add Lines 1 and 2.	00		11520	00										
4a	Qualifying Age Deduction. Enter Birth Dates above. Complete Age Deduction Worksheet in instructions. Enter Spouse's Age Deduction on Line 4b, Column B when using Filing Status 4 ONLY. Otherwise, claim Your Age Deduction on Line 4a, Column A and Spouse's on Line 4b, Column A.														00
4b		00													00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on federal return and attributable to your period of residence in Virginia.	00													00
6	State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. Claim in the same column you reported adjusted gross income on Line 1.	00													00
7	Income attributable to your period of residence outside Virginia from Schedule of Income, Part 1, Line 9, Column 3.	00		6720	00										
8	Subtractions from Schedule 760PY ADJ, Line 7.	00													00
9	Add Lines 4a, 4b, 5, 6, 7 and 8.	00		6720	00										
10	Virginia Adjusted Gross Income (VAGI). Subtract Line 9 from Line 3.	00		4800	00										
11	Itemized Deductions paid while a Virginia resident	00													00
12	State and local income taxes on Virginia Schedule A and included on Line 11.	00													00
13	Subtract Line 12 from Line 11 if claiming itemized deductions. Otherwise, enter standard deduction from Standard Deductions Worksheet in instructions.	00		1251	00										



Your Name HARISH PEETANI	Your SSN 117-06-7648
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	B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
14 Prorated exemption amount from Schedule of Income, Part 2, Line 11. See instructions.....	14 00	469 00
15 Deductions from Schedule 760PY ADJ, Line 9.....	15 00	00
16 Add Lines 13, 14 and 15.	16 00	1720 00
17 Virginia Taxable Income. Subtract Line 16 from Line 10.	17 00	3080 00
18 Tax amount from Tax Table or Tax Rate Schedule.....	18 00	0 00
19 Total Tax. Add Line 18, Column A and Line 18, Column B.	19	0 00
20a Your Virginia income tax withheld. Enclose copies of Forms W-2, W-2G, 1099 and VK-1.....	20a	242 00
20b Spouse's Virginia income tax withheld. Enclose copies of Forms W-2, W-2G, 1099 and VK-1.....	20b	00
21 Combined 2018 Estimated Tax Payments.....	21	00
22 2017 overpayment credited to 2018 estimated taxes.....	22	00
23 Extension Payment - Enter amount paid on Form 760IP.....	23	00
24 Tax Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ, Line 17...	24	00
25 Total credit for taxes paid to another state from Schedule OSC.....	25	00
26 Reserved for future use.....	26	
27 Credits from Schedule CR, Section 5, Line 1A.....	27	00
28 Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24, 25, and 27.	28	242 00
29 If Line 19 is larger than Line 28, enter the difference. This is the INCOME TAX YOU OWE.	29	00
30 If Line 28 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.	30	242 00
31 Amount of overpayment on Line 30 to be CREDITED TO 2019 ESTIMATED INCOME TAX.	31	00
32 Virginia529 and ABLEnow Contributions from Schedule VAC, Section I, Line 6.....	32	00
33 Other Voluntary Contributions from Schedule VAC, Section II, Line 14.....	33	00
34 Addition to Tax, Penalty and Interest from enclosed Schedule 760PY ADJ, Line 21.....	34	00
35 Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions.Check here if no sales and use tax is due..... <input checked="" type="checkbox"/>	35	00
36 Add Lines 31 through 35.	36	00
37 If you owe tax on Line 29, add Lines 29 and 36 - OR - If Line 30 is an overpayment and Line 36 is larger than Line 30, enter the difference. Enclose payment or pay at www.tax.virginia.gov AMOUNT YOU OWE ... <input type="checkbox"/> Check here if paying by credit or debit card - See instructions.....	37	00
38 If Line 30 is larger than Line 36, subtract Line 36 from Line 30. YOUR REFUND. If the Direct Deposit section below is not completed, your refund will be issued by check.	38	242 00

DIRECT BANK DEPOSIT
Domestic Accounts Only.
No International Deposits.

Your Bank Routing Transit Number	Your Bank Account Number	Checking <input checked="" type="checkbox"/>	Savings <input type="checkbox"/>
1 2 2 1 0 0 0 2 4	3 6 5 9 7 1 5 0 3		

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. I agree to obtain my Form 1099-G at www.tax.virginia.gov.
I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature	Your Phone Number (667) 802-0400	Date
Spouse's Signature (If a joint return, both must sign)	Spouse's Phone Number	Date
Preparer's Name	Preparer's Phone Number	Date
Firm's Name (or Yours if Self-Employed) GLOBAL TAXES LLC 2530 PEBBLE CREEK LN CUMMING GA 30041	Preparer's PTIN P02090332	Vendor Code 1555
	Filing Election Code 7	ID Theft PIN

**2018 VIRGINIA SCHEDULE OF INCOME
Form 760PY**

Page 1



Your Name HARISH PEETANI	Your SSN 117-06-7648
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PART 1

Income Distribution

Complete the Schedule of Income prior to beginning Form 760PY. Everyone should complete Section A. If you are claiming filing status 4, also complete Section B. Refer to your federal return when completing Part 1.

SECTION A SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete Section A —		You (Include Spouse if Filing Status 2)						
		Column A1 Federal Return		Column A2 While VA Resident		Column A3 While NOT VA Resident		
1.	Wages, salaries, tips, etc.....	1	11520	.00	4800	.00	6720	.00
2.	Interest and dividends	2		.00		.00		.00
3.	Pension and other income.....	3		.00		.00		.00
4.	Gross income (add Lines 1, 2 and 3)	4	11520	.00	4800	.00	6720	.00
5.	Adjustments to income: moving expenses	5		.00		.00		.00
6.	Other income adjustments (enclose explanation)	6		.00		.00		.00
7.	Federal adjusted gross income (Line 4 less Lines 5 and 6)*	7	11520	.00	4800	.00	6720	.00
8.	Net fixed date conformity modifications.....	8		.00		.00		.00
9.	Fixed date conformity Federal Adjusted Gross Income (add Lines 7 and 8).....	9	11520	.00	4800	.00	6720	.00

*Enter the amount from Line 7, Column A1 on Form 760PY, Page 1, Line 1, Column A.

SECTION B SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete Section B if claiming Filing Status 4 —		Enter Spouse's Income When Filing Status 4 Is Claimed						
		Column B1 Federal Return		Column B2 While VA Resident		Column B3 While NOT VA Resident		
1.	Wages, salaries, tips, etc.....	1		.00		.00		.00
2.	Interest and dividends	2		.00		.00		.00
3.	Pension and other income.....	3		.00		.00		.00
4.	Gross income (add Lines 1, 2 and 3)	4		.00		.00		.00
5.	Adjustments to income: moving expenses	5		.00		.00		.00
6.	Other income adjustments (enclose explanation)	6		.00		.00		.00
7.	Federal Adjusted gross income (Line 4 less Lines 5 and 6)**	7		.00		.00		.00
8.	Net fixed date conformity modifications.....	8		.00		.00		.00
9.	Fixed date conformity Federal Adjusted Gross Income (add Lines 7 and 8).....	9		.00		.00		.00

**Enter the amount from Line 7, Column B1 on Form 760PY, Page 1, Line 1, Column B.

Submit completed Schedule of Income with Form 760PY to avoid delays.

2018 VIRGINIA SCHEDULE OF INCOME

Form 760PY

Page 2



Your Name HARISH PEETANI	Your SSN 117-06-7648
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PART 2

Prorated Exemptions Worksheet

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed, prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for "you" and your "spouse" when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY, Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY, Line 14, Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)
X .504 (Ratio Schedule factor for July 1 move to Virginia)
 \$468.72 (Be sure to round to the nearest whole number, \$469.00 in this example)

Prorated Virginia Personal Exemptions

		Column B Spouse	Column A You
1.	Your exemption		1
2.	Dependents		0
3.	Add Lines 1 and 2		1
4.	Multiply Line 3 by \$930		930
5.	65 or over		
6.	Blind		
7.	Add Lines 5 and 6		
8.	Multiply Line 7 by \$800		
9.	Add Lines 4 and 8		930
10.	Enter the ratio amount from the Personal Exemption Ratio Schedule in the Form 760PY Instructions		0.504
11.	Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY, Line 14.....		469

PART 3

Moving Information

- 1a. If YOU moved into Virginia in 2018, prior state of residence NJ
- 1b. If YOU moved out of Virginia in 2018, state moved to _____
- 2a. If SPOUSE moved into Virginia in 2018, prior state of residence _____
- 2b. If SPOUSE moved out of Virginia in 2018, state moved to _____

2018 Schedule INC/CG

117067648

Report all W-2s, 1099s & VK-1s with VA Withholding



HARISH

PEETANI

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
117067648	W	242.	471665148	30471665148F002	4800.

Total VA Withholding	SSN	VA Withholding
You	117067648	242.
Spouse		
Total # of W-2s, 1099s & VK-1s	01	

To avoid delays - be sure to enter all information, including the Employer's FEIN.

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

Your first name and initial: **HARISH** Last name: **PEETANI** Your social security number: **117-06-7648**

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: _____ Last name: _____ Spouse's social security number: _____

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. **3010 W YORKSHIRE DR** Apt. no. **3135** 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. **PHOENIX AZ 85027** If more than four dependents, see inst. and here

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

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

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

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

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.)

Paid Preparer Use Only

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	11,520.
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	11,520.
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	11,520.
8	Standard deduction or itemized deductions (from Schedule A)	8	12,000.
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	0.
11	a Tax (see inst.) <u>0.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	0.
12	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	12	0.
13	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	13	0.
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	0.
15	Other taxes. Attach Schedule 4	15	0.
16	Total tax. Add lines 13 and 14	16	0.
17	Federal income tax withheld from Forms W-2 and 1099	17	1,437.
18	Refundable credits: a EIC (see inst.) <u>No</u> b Sch. 8812 _____ c Form 8863 _____	18	1,437.
19	Add any amount from Schedule 5	19	1,437.
20a	Add lines 16 and 17. These are your total payments	20a	1,437.
21	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	1,437.
22	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	22	1,437.
23	Amount of line 19 you want applied to your 2019 estimated tax	23	
24	Amount you owe. Subtract line 23 from line 22. For details on how to pay, see instructions	24	
25	Estimated tax penalty (see instructions)	25	

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for—

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

Direct deposit? See instructions.

Routing number: **1 2 2 1 0 0 0 2 4** Type: Checking Savings

Account number: **3 6 5 9 7 1 5 0 3**

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 HARISH PEETANI	Taxpayer identification number 117-06-7648
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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input 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 checked="" 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 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 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
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