

MOHAN L. MEHTA, CPA
P.O. BOX 8888
NEW FAIRFIELD, CT 06812-8888
(203) 791-0041

Invoice for 2012 Tax Year

SENTHIL K MURUGAN and RAMYA BALARAM
110 GALWAY CIRCLE
CHALFONT, PA 18914

Invoice Date: March 24, 2013

Statement of Charges

Tax return preparation fee	180.00
Electronic Filing	10.00

TOTAL	<u><u>190.00</u></u>
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MOHAN L. MEHTA, CPA
P.O. BOX 8888
NEW FAIRFIELD, CT 06812-8888
Phone: (203) 791-0041
Fax: (203) 791-0092
mohanmehta@hotmail.com

March 24, 2013

SENTHIL K MURUGAN and RAMYA BALARAM
110 GALWAY CIRCLE
CHALFONT, PA 18914

Dear SENTHIL and RAMYA,

I have prepared your 2012 federal income tax return based on the information you provided. Please review the enclosed copy, then sign the IRS e-file Signature Authorization Form 8879 and return it to me. When I receive the signed authorization, I will e-file your return.

As requested, your federal tax refund in the amount of \$9,237 will be deposited directly to your checking account.

You can check the status of your federal tax refund by using "Where's My Refund?", an interactive tool available on www.irs.gov or by using the "IRS2Go" smartphone application. You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954. When using any of these options, you will need the following information:

- The first social security number shown on the federal return
- Your filing status (Married-Filing Joint Return)
- The exact amount of the refund shown on your federal return (\$9,237)

If you have any questions about your return(s) or about your tax situation during the year, please do not hesitate to call me at (203) 791-0041. I appreciate this opportunity to serve you.

Sincerely,

MOHAN L. MEHTA,
MOHAN L. MEHTA, CPA

Your marginal federal tax rate ('tax bracket') for 2012 was 25%.
Your average federal tax rate for 2012 was 14%.

MOHAN L. MEHTA, CPA
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Phone: (203) 791-0041
Fax: (203) 791-0092
mohanmehta@hotmail.com

March 24, 2013

SENTHIL K MURUGAN and RAMYA BALARAM
110 GALWAY CIRCLE
CHALFONT, PA 18914

Dear SENTHIL and RAMYA,

I have prepared your 2012 Pennsylvania 40 individual income tax return based on the information you provided. Please review the enclosed copy, then sign the e-file Signature Authorization Form PA 8879 and return it to me. When I receive the signed authorization I will e-file your return.

Your 2012 Pennsylvania taxes have been paid in full.

If you have any questions about your return(s) or about your tax situation during the year, please do not hesitate to call me at (203) 791-0041. I appreciate this opportunity to serve you.

Sincerely,

MOHAN L. MEHTA,
MOHAN L. MEHTA, CPA

MOHAN L. MEHTA, CPA
P.O. BOX 8888
NEW FAIRFIELD, CT 06812-8888
Phone: (203) 791-0041
Fax: (203) 791-0092
mohanmehta@hotmail.com

March 24, 2013

SENTHIL K MURUGAN and RAMYA BALARAM
110 GALWAY CIRCLE
CHALFONT, PA 18914

Dear SENTHIL and RAMYA,

Enclosed please find two copies of your 2012 PA Form CLGS-32-1 tax return. I have prepared your return based on the information you provided. File one copy with the local tax authority and retain the second copy for your records. Please review, sign and date your filing copy on page 1 before mailing.

Include with your PA Form CLGS-32-1 return, but do not staple or otherwise attach, a check made payable to the " " in the amount of \$172. Write '2012 PA Form CLGS-32-1' and your social security number on the check along with your name, address and daytime telephone number.

I recommend that you mail your PA Form CLGS-32-1 return on or before April 15, 2013, using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to the following:

Keystone Collections Group
546 Wendel Road
Irwin, PA 15642

If you have any questions about your return(s) or about your tax situation during the year, please do not hesitate to call me at (203) 791-0041. I appreciate this opportunity to serve you.

Sincerely,

MOHAN L. MEHTA,
MOHAN L. MEHTA, CPA

Form **8879**Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

2012

- **Do not send to the IRS. This is not a tax return.**
 ► **Keep this form for your records.**

Declaration Control Number (DCN)

06119420130834784533 (Submission ID)

Taxpayer's name

SENTHIL K MURUGAN

Social security number

048-98-6464

Spouse's name

RAMYA BALARAM

Spouse's social security number

148-17-5437

Part I Tax Return Information—Tax Year Ending December 31, 2012 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	120,108
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	13,659
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	21,732
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a)	4	9,237
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	0

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, 2012, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from 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 MOHAN L. MEHTA, CPA to enter or generate my PIN 73674
 ERO firm name
 as my signature on my tax year 2012 electronically filed income tax return.
 Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2012 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 MOHAN L. MEHTA, CPA to enter or generate my PIN 72692
 ERO firm name
 as my signature on my tax year 2012 electronically filed income tax return.
 Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2012 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.

06119481538

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2012 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 **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► MOHAN L. MEHTA, Date ► _____

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

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

Form **8879** (2012)

HTA

Submission ID

06119420130834785153

PA DEPARTMENT OF REVENUE USE ONLY – DO NOT WRITE OR STAPLE IN THIS SPACE

Form **PA-8453****PENNSYLVANIA INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING****2012**

For the year Jan. 1 – Dec. 31, 2012

**Print
or
Type**

Your Social Security Number 048-98-6464		Spouse's Social Security Number 148-17-5437	
Last Name MURUGAN		First Name, Initial; Spouse's First Name, Initial; Spouse's Last Name (only if different) SENTHIL, K & RAMYA BALARAM	
Home Address (Number and Street including Rural Route or P.O. Box) 110 GALWAY CIRCLE			
City, Town or Post Office CHALFONT		State PA	ZIP Code 18914

*The above information must match that on the electronic return exactly.***Check
Proper
Filing Status**☐ Single☒ Married, Filing Jointly☐ Deceased

Daytime Telephone Number

☒ Married, Filing Separately☐ Final Return

(215) 716-1324

Part I Tax Return Information (Enter whole dollars only.)

1. Adjusted PA taxable income (Form PA-40, Line 11)	1.	137,233
2. PA tax liability (Form PA-40, Line 12)	2.	4,213
3. Total PA tax withheld (Form PA-40, Line 13)	3.	4,213
4. Amount to be refunded (Form PA-40, Line 30)	4.	0
5. Total payment (tax due) (Form PA-40, Line 28)	5.	0

Part II Direct Deposit of Refund or Electronic Funds Withdrawal of Tax Due (Optional – See instructions.)STAPLE COPY OF
STATE W-2(s), W-2G
and 1099(s) HERE

6. Routing transit number (RTN)

The first two numbers of the RTN must
be 01 through 12 or 21 through 32.

7. Depositor account number (DAN)

8. Type of account:

☐ Checking☐ Savings

9. Debit date 3/31/2013

Part III Declaration of Taxpayer (Sign only after Part I is complete.)

10. ☐ a. I consent for my refund to be directly deposited as designated in Part II and declare all information shown on Lines 6 through 8 is correct. I certify the ultimate destination of the funds is within the U.S. or one of its territories. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☒ b. I am not receiving a refund or I do not want direct deposit of my refund.
- ☐ c. I authorize the Pennsylvania Department of Revenue and its designated financial agents to initiate an electronic funds withdrawal entry to my designated account for Pennsylvania taxes owed. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I certify the funds for this withdraw are originating from an account within the U.S. or one of its territories. I may revoke this authorization by notifying the Pennsylvania Department of Revenue no later than two business days prior to the payment (settlement) date. I understand notification must be made in writing by email to ra-achrevok@state.pa.us or fax to 717-772-9310.

If I have filed a balance-due return, I understand that if the PA Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my state return, I understand my federal return will be rejected.

I declare under penalties of perjury compared the information on my return with the information I provided to my electronic return originator and the amounts match those on my 2012 PA Tax Return (PA-40). To the best of my knowledge, my return is true and complete. I consent my return and accompanying schedules and statements may be sent to the Internal Revenue Service (IRS) by my electronic return originator, and subsequently by the IRS to the PA Department of Revenue. If I am filing from a home computer, I understand I am required to keep this form and supporting documents for three years.

**Sign
Here**

Your signature

Date

Spouse's signature. If a joint return, BOTH must sign.

Date

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

I declare I have received the above-named taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I obtained the taxpayer's signature on this form before submitting this return to the PA Department of Revenue. I provided the taxpayer with a copy of all forms and information to be filed with the IRS and the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and described in the IRS Publication 1345, Handbook for Electronic Filers of Individual Tax Returns (Tax Year 2012). If I am the preparer, under penalty of perjury I declare I examined the above-named taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. I understand I am required to keep this form and supporting documents for three years.

**ERO's
Use
Only**

ERO's signature



Date

3/11/2013

Check if also
paid preparer ☒Check if
self-employed ☒

EIN/SSN or PTIN

06-6209008

Firm's name (or yours,
if self-employed) and
address

MOHAN L. MEHTA, P.O. BOX 8888 NEW FAIRFIELD, CT 06812-8888

Daytime Telephone Number

(203) 791-0041

**Paid
Preparer's
Use Only**

Preparer's signature



Date

Check if also
paid preparer ☐Check if
self-employed ☒

EIN/SSN or PTIN

06-6209008

Firm's name (or yours
if self-employed)
and address

MOHAN L. MEHTA, P.O. BOX 8888 NEW FAIRFIELD, CT 06812-8888

Daytime Telephone Number

(203) 791-0041

KEEP THIS FORM AND THE REQUIRED ATTACHMENTS FOR THREE YEARS.

Please DO NOT mail this form.

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Form **PA-8879**

Pennsylvania e-file Signature Authorization

2012

Submission ID

06119420130834785153

Taxpayer's Name

SENTHIL K MURUGAN

Social Security Number

048-98-6464

Spouse's Name

RAMYA BALARAM

Spouse's Social Security Number

148-17-5437

PART I Tax Return Information – Tax Year Ending Dec. 31, 2012 (Whole dollars only)

1. Adjusted PA Taxable Income (Form PA-40, Line 11)	1. _____	137,233
2. PA Tax Liability (Form PA-40, Line 12)	2. _____	4,213
3. Total PA Tax Withheld (Form PA-40, Line 13)	3. _____	4,213
4. Refund (Form PA-40, Line 30)	4. _____	0
5. Total Payment (Tax Due) (Form PA-40, Line 28)	5. _____	0

PART II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2012 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. If applicable, I authorize the PA Department of Revenue and its designated financial agents to initiate an electronic funds withdrawal (direct debit) entry to my designated account for Pennsylvania taxes owed. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to payment. I certify the funds for this withdraw are originating from an account within the United States or one of its territories. I have selected a personal identification number as my signature for my electronic income tax return and, if applicable, my electronic funds withdrawal consent.

Taxpayer's Personal Identification Number (PIN): (check one box only)

☒ I authorize MOHAN L. MEHTA, to enter my PIN 73674 as my signature on my tax year 2012 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2012 electronically filed income tax return.

Your signature _____ Date _____

Spouse's PIN: (check one box only)

☒ I authorize MOHAN L. MEHTA, to enter my PIN 72692 as my signature on my tax year 2012 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2012 electronically filed income tax return.

Spouse's signature _____ Date _____

Practitioner PIN Program Participants Only – Continue Below

PART III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 06119481538

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my PIN, which is my signature on the tax year 2012 electronically filed income tax return for the taxpayer(s) indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO's signature _____ Date _____

ERO must retain this form and the supporting documents for three years.
DO NOT SUBMIT THIS FORM TO THE PENNSYLVANIA DEPARTMENT OF REVENUE.

Form 1040 Comparison

2012

SENTHIL K MURUGAN and RAMYA BALARAM
048-98-6464

		Prior Year	Current Year	Difference	%
Income	7 Wages, salaries, tips, etc.	7 121,091	120,297	-794	-1%
	8a Taxable interest income (Schedule B)	8a 4	6	2	50%
	b Tax-exempt interest income.	8b		0	0%
	9a Ordinary dividends (Schedule B)	9a		0	0%
	b Qualified dividends	9b		0	0%
	10 Taxable refunds of state and local income taxes	10 2,319		-2,319	-100%
	11 Alimony received	11		0	0%
	12 Business income or (loss) (Schedule C)	12 -195	-195	0	0%
	13 Capital gain or (loss) (Schedule D)	13		0	0%
	14 Other gains or (losses) (Form 4797)	14		0	0%
	15a Total IRA distributions	15a		0	0%
	b Taxable amount of total IRA distributions	15b		0	0%
	16a Total pensions and annuities	16a		0	0%
	b Taxable amount of total pensions and annuities	16b		0	0%
	17 Rents, royalties, partnerships, etc. (Schedule E)	17		0	0%
	18 Farm income or (loss) (Schedule F).	18		0	0%
	19 Unemployment compensation (insurance)	19		0	0%
	20a Social security benefits.	20a		0	0%
	b Taxable amount of social security benefits.	20b		0	0%
	21 Other income	21		0	0%
	22 Total income.	22 123,219	120,108	-3,111	-3%
Adjustments to Income	23 Educator expenses	23		0	0%
	24 Certain business expenses (Form 2106 or 2106-EZ)	24		0	0%
	25 Health savings account deduction (Form 8889)	25		0	0%
	26 Moving expenses (Form 3903).	26		0	0%
	27 Deductible part of self-employment tax	27		0	0%
	28 Self-employed SEP, SIMPLE, and qualified plans	28		0	0%
	29 Self-employed health insurance deduction	29		0	0%
	30 Penalty on early withdrawal of savings	30		0	0%
	31 Alimony paid	31		0	0%
	32 IRA deduction	32		0	0%
	33 Student loan interest deduction	33		0	0%
	34 Tuition and fees deduction (Form 8917)	34		0	0%
	35 Domestic production activities deduction (Form 8903).	35		0	0%
	36 Total adjustments. Add lines 23 through 35	36 0	0	0	0%
AGI	37 AGI. Subtract line 36 from line 22.	37 123,219	120,108	-3,111	-3%

			Prior Year	Current Year	Difference	%	
Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	123,219	120,108	-3,111	-3%
	40	Itemized deductions or your standard deduction	40	11,600	13,317	1,717	15%
	41	Subtract line 40 from line 38	41	111,619	106,791	-4,828	-4%
	42	Exemption amount	42	11,100	11,400	300	3%
	43	Taxable income. Subtract line 42 from line 41	43	100,519	95,391	-5,128	-5%
	44	Tax.	44	17,380	15,904	-1,476	-8%
	45	Alternative minimum tax (Form 6251)	45			0	0%
	46	Add lines 44 and 45	46	17,380	15,904	-1,476	-8%
	47	Foreign tax credit (Form 1116)	47			0	0%
	48	Credit for child and dependent care expenses (Form 2441)	48		49	49	0%
	49	Education credits (Form 8863)	49	1,993	1,746	-247	-12%
	50	Retirement savings contributions credit (Form 8880)	50			0	0%
	51	Child tax credit	51	300	450	150	50%
	52	Residential energy credits (Form 5695)	52			0	0%
	53	Other credits	53			0	0%
	54	Total credits. Add lines 47 through 53	54	2,293	2,245	-48	-2%
	55	Subtract line 54 from line 46	55	15,087	13,659	-1,428	-9%
Other Taxes	56	Self-employment tax (Schedule SE)	56			0	0%
	57	Unreported social security and Medicare tax	57			0	0%
	58	Tax on an IRA/qual. retirement plan (Form 5329).	58			0	0%
	59a	Household employment taxes from Sch H	59a			0	0%
	b	First time homebuyer credit repayment	59b			0	0%
	60	Other taxes	60			0	0%
	61	Total tax. Add lines 55 through 60	61	15,087	13,659	-1,428	-9%
Payments	62	Federal income tax withheld	62	22,130	21,732	-398	-2%
	63	Estimated tax payments	63			0	0%
	64a	Earned income credit	64a			0	0%
	b	Nontaxable combat pay	64b			0	0%
	65	Additional child tax credit (Form 8812)	65			0	0%
	66	American opportunity credit (Form 8863)	66	1,328	1,164	-164	-12%
	67	First-time homebuyer credit (Form 5405)	67			0	0%
	68	Amount paid with Form 4868 (extension request)	68			0	0%
	69	Excess social security and tier 1 RRTA tax withheld	69			0	0%
	70	Credit for federal tax on fuels (Form 4136)	70			0	0%
	71	Other credits	71			0	0%
	72	Total payments. Add lines 62, 63, 64a, and 65 through 71	72	23,458	22,896	-562	-2%
Refund or Amount You Owe	73	Amount Overpaid	73	8,371	9,237	866	10%
	74	Amount to be Refunded To You.	74	8,371	9,237	866	10%
	75	Amount to be applied to next year's estimated tax	75			0	0%
	76	Amount You Owe.	76	0	0	0	0%
	77	Penalty for underpayment of estimated tax	77			0	0%

				Prior Year	Current Year	Difference	%
Medical and Dental Expenses	1	Medical and dental expenses	1			0	0%
	3	Multiply Form 1040's AGI by 7.5% (.075)	3	9,241	9,008	-233	-3%
	4	Total medical and dental. Subtract line 3 from line 1 . . .	4	0	0	0	0%
Taxes You Paid	5	State and local income taxes or sales taxes	5	4,651	8,557	3,906	84%
	6	Real estate taxes	6	3,769	3,848	79	2%
	7	Personal property taxes	7			0	0%
	8	Other taxes	8			0	0%
	9	Total taxes. Add the amounts on lines 5 through 8.	9	8,420	12,405	3,985	47%
Interest You Paid	10	Deductible home mortgage interest.	10	2,555	587	-1,968	-77%
	11	Other deductible home mortgage interest.	11			0	0%
	12	Deductible points.	12			0	0%
	13	Qualified mortgage insurance premiums.	13			0	0%
	14	Deductible investment interest.	14			0	0%
	15	Total interest. Add amounts on lines 10 through 14	15	2,555	587	-1,968	-77%
Gifts to Charity	16	Contributions by cash or check.	16		275	275	0%
	17	Contributions by other than cash or check.	17		50	50	0%
	18	Carryover from prior year	18			0	0%
	19	Total contributions. Add amounts on lines 16 through 18	19	0	325	325	0%
Theft Losses	20	Casualty or theft loss(es) (Form 4684)	20			0	0%
Job Expenses and Most Other Misc. Deductions	21	Unreimbursed employee expenses	21			0	0%
	22	Tax preparation fees	22	195	180	-15	-8%
	23	Other expenses (i.e. investment)	23			0	0%
	24	Add the amounts on lines 21 through 23. Enter the total . . .	24	195	180	-15	-8%
	26	Multiply Form 1040's AGI by 2% (.02)	26	2,464	2,402	-62	-3%
	27	Subtract line 26 from line 24. Enter the result	27	0	0	0	0%
Other Misc. Deductions	28	Other miscellaneous deductions	28			0	0%
Total Itemize	29	Total itemized deductions	29	10,975	13,317	2,342	21%

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IRS Use Only—Do not write or staple in this space.

Form

8453Department of the Treasury
Internal Revenue Service**U.S. Individual Income Tax Transmittal
for an IRS e-file Return**

For the year January 1–December 31, 2012

▶ See instructions on back.

OMB No. 1545-0074

2012Please
print or
type.P
R
I
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C
L
E
A
R
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Y

Your first name and initial

SENTHIL K

Last name

MURUGAN

Your social security number

048-98-6464

If a joint return, spouse's first name and initial

RAMYA

Last name

BALARAM

Spouse's social security number

148-17-5437

Home address (number and street). If you have a P.O. box, see instructions.

110 GALWAY CIRCLE

Apt. no.

City, town or post office, state, and ZIP code (If a foreign address also complete spaces below.)

CHALFONT, PA 18914

Foreign country name

Foreign province/county

Foreign postal code

▲ **Important!** ▲
You **must** enter
your SSN(s) above.

**FILE THIS FORM ONLY IF YOU ARE ATTACHING ONE OR MORE
OF THE FOLLOWING FORMS OR SUPPORTING DOCUMENTS.****Check the applicable box(es) to identify the attachments.**

- ☐ Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- ☐ Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
- ☐ Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- ☐ Form 3115, Application for Change in Accounting Method
- ☐ Form 3468 - attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 — Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- ☐ Form 4136 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- ☐ Form 5713, International Boycott Report
- ☐ Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- ☐ Form 8332, Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- ☐ Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities
- ☐ Form 8864 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- ☐ Form 8885, Health Coverage Tax Credit, and all required attachments
- ☐ Form 8949, Sales and Other Dispositions of Capital Assets, (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

DO NOT SIGN THIS FORM.**For Paperwork Reduction Act Notice, see your tax return instructions.**

HTA

Form **8453** (2012)

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, ending _____			See separate instructions.
Your first name SENTHIL	M.I. K	Last name MURUGAN	Suffix _____
Your social security number 048-98-6464			
If a joint return, spouse's first name RAMYA	M.I. _____	Last name BALARAM	Suffix _____
Spouse's social security number 148-17-5437			
Home address (number and street). If you have a P.O. box, see instructions. 110 GALWAY CIRCLE			Apt. no. _____
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). CHALFONT PA 18914			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. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> 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) with dependent child

Check only one box.

Exemptions

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

b ☒ Spouse

c Dependents:

(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)
RIYA	SENTHIL	140-15-2567	Daughter	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed **3**

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**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **120,297**

8a Taxable interest. Attach Schedule B if required **6**

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 _____

11 Alimony received _____

12 Business income or (loss). Attach Schedule C or C-EZ **-195**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

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

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

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

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

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

19 Unemployment compensation _____

20a Social security benefits **20a** _____ **b** Taxable amount **0**

21 Other income. List type and amount _____

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **120,108**

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** _____

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 Tuition and fees. Attach Form 8917 **34** _____

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

36 Add lines 23 through 31a and 32 through 35 **36** _____

37 Subtract line 36 from line 22. This is your adjusted gross income **120,108**

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38	120,108
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, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700	39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked 39a <input type="checkbox"/>			
		if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind.			
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b <input type="checkbox"/>			
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	13,317	
	41	Subtract line 40 from line 38	41	106,791	
	42	Exemptions. Multiply \$3,800 by the number on line 6d	42	11,400	
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	95,391	
	44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	15,904	
	45	Alternative minimum tax (see instructions). Attach Form 6251	45		
	46	Add lines 44 and 45	46	15,904	
Other Taxes	47	Foreign tax credit. Attach Form 1116 if required	47		
	48	Credit for child and dependent care expenses. Attach Form 2441	48	49	
	49	Education credits from Form 8863, line 19	49	1,746	
	50	Retirement savings contributions credit. Attach Form 8880	50		
	51	Child tax credit. Attach Schedule 8812, if required	51	450	
	52	Residential energy credits. Attach Form 5695	52		
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53		
	54	Add lines 47 through 53. These are your total credits	54	2,245	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	13,659	
	Payments	56	Self-employment tax. Attach Schedule SE	56	
57		Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57		
58		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58		
59a		Household employment taxes from Schedule H	59a		
b		First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
60		Other taxes. Enter code(s) from instructions	60		
61		Add lines 55 through 60. This is your total tax	61	13,659	
If you have a qualifying child, attach Schedule EIC.	62	Federal income tax withheld from Forms W-2 and 1099	62	21,732	
	63	2012 estimated tax payments and amount applied from 2011 return	63		
	64a	Earned income credit (EIC)	64a		
	b	Nontaxable combat pay election 64b <input type="checkbox"/>			
	65	Additional child tax credit. Attach Schedule 8812	65		
	66	American opportunity credit from Form 8863, line 8	66	1,164	
	67	Reserved	67		
	68	Amount paid with request for extension to file	68		
	69	Excess social security and tier 1 RRTA tax withheld	69		
	70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71			
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	22,896		
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	9,237	
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/>	74a	9,237	
	b	Routing number <u>211391825</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number <u>11531530</u>			
75	Amount of line 73 you want applied to your 2013 estimated tax	75			
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	0	
	77	Estimated tax penalty (see instructions)	77		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
	Designee's name Preparer	Phone no. 203-791-0041	Personal identification number (PIN) 81538		
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 PROJECT MANAGER	Daytime phone number (215) 716-1324
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation STUDENT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only	Print/Type preparer's name MOHAN L. MEHTA,		Preparer's signature MOHAN L. MEHTA,		Date 3/11/2013
	Firm's name MOHAN L. MEHTA, CPA		Firm's EIN 06-6209008		Check <input checked="" type="checkbox"/> if self-employed
	Firm's address P.O. BOX 8888 NEW FAIRFIELD CT 06812-8888		Phone no. (203) 791-0041		PTIN P00634055

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464

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	120,108	
	3	Multiply line 2 by 7.5% (.075)	3	9,008	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0
Taxes You Paid	5	State and local	5	8,557	
	a	<input checked="" type="checkbox"/> Income taxes, or			
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6	3,848	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ►	8		
	9	Add lines 5 through 8	9		12,405
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	587	
	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			
		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	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14	15		587
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	275	
	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	50	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18	19		325
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (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.) ►	21		
	22	Tax preparation fees	22	180	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24	Add lines 21 through 23	24	180	
	25	Enter amount from Form 1040, line 38	25	120,108	
	26	Multiply line 25 by 2% (.02)	26	2,402	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		0
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►	28		
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29		13,317
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

HTA

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012

Attachment
Sequence No. **09**

Name of proprietor SENTHIL K MURUGAN		Social security number (SSN) 048-98-6464
A Principal business or profession, including product or service (see instructions) Consulting - Information Technology		B Enter code from instructions 518210
C Business name. If no separate business name, leave blank. YORK DECISION SYSTEMS LLC		D Employer ID number (EIN), (see instr.) 26-2440593
E Business address (including suite or room no.) ► 110 Galway Circle City, town or post office, state, and ZIP code Chalfont PA 18914		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2012, check here		<input type="checkbox"/>
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1		
2 Returns and allowances (see instructions)	2		
3 Subtract line 2 from line 1	3	0	
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5	0	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7	0	

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8			18 Office expense (see instructions)	18			
9 Car and truck expenses (see instructions)	9			19 Pension and profit-sharing plans	19			
10 Commissions and fees	10			20 Rent or lease (see instructions):	20a			
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20b			
12 Depletion	12			b Other business property	21			
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	22			
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	23	50		
15 Insurance (other than health)	15			23 Taxes and licenses	24			
16 Interest:	16a			24 Travel, meals, and entertainment:	24a			
a Mortgage (paid to banks, etc.)	16b			a Travel	24b			
b Other	17			b Deductible meals and entertainment (see instructions)	25			
17 Legal and professional services				25 Utilities	26			
				26 Wages (less employment credits)	27a	145		
				27a Other expenses (from line 48)	27b			
				b Reserved for future use				
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	195						
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-195						
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30							
31 Net profit or (loss). Subtract line 30 from line 29.	31	-195						
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 								
32 If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 				32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.				

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

Schedule C (Form 1040) 2012

HTA

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)			
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">35</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	35		
35				
36	Purchases less cost of items withdrawn for personal use <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">36</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	36		
36				
37	Cost of labor. Do not include any amounts paid to yourself <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">37</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	37		
37				
38	Materials and supplies <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">38</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	38		
38				
39	Other costs <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">39</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	39		
39				
40	Add lines 35 through 39 <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">40</td><td style="width: 300px; text-align: right;">0</td><td style="width: 50px;"></td></tr></table>	40	0	
40	0			
41	Inventory at end of year <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">41</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	41		
41				
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">42</td><td style="width: 300px; text-align: right;">0</td><td style="width: 50px;"></td></tr></table>	42	0	
42	0			

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____
44	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:
	a Business _____ b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Miscellaneous - website	10	
Registered agent fee	135	
48 Total other expenses. Enter here and on line 27a	48	145

Child and Dependent Care Expenses1040
1040A
1040NR

2441

OMB No. 1545-0074

2012Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 2441 and its separate instructions is at
www.irs.gov/form2441.

Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464

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)
	Central Bucks Community S	16 Welden Dr Doylestown PA 18901	23-1667960	365

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

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 2012 for the person listed in column (a)
First	Last		
RIYA	SENTHIL	140-15-2567	245

3 Add the amounts in column (c) of line 2. **Do not** 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

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

6 Enter the **smallest** of line 3, 4, or 5

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal 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:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
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 2011 expenses in 2012, see the instructions

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46

3	245
4	120,102
5	1,250
6	245
7	120,108
8	X 0.20
9	49
10	15,904
11	49

For Paperwork Reduction Act Notice, see your tax return instructions.Form **2441** (2012)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	120
13	Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2013. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15	120
16	Enter the total amount of qualified expenses incurred in 2012 for the care of the qualifying person(s)	16	365
17	Enter the smaller of line 15 or 16	17	120
18	Enter your earned income . See instructions	18	120,102
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18. 	19	1,250
20	Enter the smallest of line 17, 18, or 19	20	120
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	120
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	120
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	3,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	120
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2011 expenses in 2012, see the instructions for line 9	29	2,880
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	245
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	245

Form **8863**Department of the Treasury
Internal Revenue Service (99)**Education Credits****(American Opportunity and Lifetime Learning Credits)**

- See separate instructions to find out if you are eligible to take the credits.
 ► Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

SENTHIL K MURUGAN and RAMYA BALARAM

048-98-6464



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,910
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	120,108
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit.	4	59,892
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.00000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,910
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	8	1,164

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	1,746
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	0
11	Enter the smaller of line 10 or \$10,000	11	0
12	Multiply line 11 by 20% (.20)	12	0
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er).	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19.	15	0
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	0.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	18	0
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	1,746

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

IRS.gov/form8863

Form **8863** (2012)

HTA

Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) SENTHIL K MURUGAN	21 Student social security number (as shown on page 1 of your tax return) 048-98-6464
22 Educational institution information (see instructions)	
a. Name of first educational institution Central Conn tate Univ (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1615 STANLEY ST NEW BRITON CT 06050	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in both (2) and (3) , skip (4) .	
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 06-1303381	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input checked="" type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000.	27	410
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28	0
29 Multiply line 28 by 25% (.25)	29	0
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	410

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	0
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Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) RAMYA BALARAM	21 Student social security number (as shown on page 1 of your tax return) 148-17-5437
22 Educational institution information (see instructions)	
a. Name of first educational institution BUCKS CCC (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 275 SWAMP RD NEWTOWN PA 19840	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 23-1646982	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	
<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	
<input type="checkbox"/> Yes — Go to line 25. <input checked="" type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2012?	
<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	
<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000.	27	4,000
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28	2,000
29 Multiply line 28 by 25% (.25)	29	500
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,500

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	0
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Tuition and Fees Deduction

See Instructions.
Attach to Form 1040 or Form 1040A.
Instructions and more are at www.irs.gov/form8917

OMB No. 1545-0074

2012
Attachment
Sequence No. **60**

Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2012 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name	Last name	
2	Add the amounts on line 1, column (c), and enter the total		2 0
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3 120,108
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18		4
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees *If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.		5 120,108
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.		6 0

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.**

Name(s) of proprietor(s)

SENTHIL K MURUGAN

Your social security number

048-98-6464

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,100
3	Divide line 1 by line 2. Enter the result as a percentage	3	10.91%
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (366 days x 24 hours) (see instructions)	5	8,784 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	0.0000
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	10.91%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	-195
See instructions for columns (a) and (b) before completing lines 9–21.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	0
13	Multiply line 12, column (b) by line 7	13	0
14	Add line 12, column (a) and line 13	14	0
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	0
23	Multiply line 22, column (b) by line 7	23	0
24	Carryover of operating expenses from 2011 Form 8829, line 42	24	
25	Add line 22, column (a), line 23, and line 24	25	0
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	
30	Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43	30	
31	Add lines 28 through 30	31	0
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	0
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	0

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	0
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	0
39	Business basis of building. Multiply line 38 by line 7	39	0
40	Depreciation percentage (see instructions)	40	0.000%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	0

Part IV Carryover of Unallowed Expenses to 2013

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0

PA-40 - 2012
Pennsylvania Income Tax Return
 ENTER ONE LETTER OR NUMBER IN EACH BOX.
 Do Not Use Your Preprinted Label

048986464 148175437

MURUGAN

SENTHIL K Occupation PROJECT MA

RAMYA Occupation STUDENT

BALARAM

110 GALWAY CIRCLE

CHALFONT PA 18914

215-716-1324 09210

N Extension.

N Amended Return.

R Residency Status.
PA Resident/Nonresident/Part-Year Resident
from toJ Single/Married, Filing Jointly/Married,
Filing Separately/Final Return/Deceased
Date of death

N Farmers.

School District Name CENTRAL BUCKS1a Gross Compensation. Do not include exempt income, such as combat zone pay and
qualifying retirement benefits. See the instructions.

1b Unreimbursed Employee Business Expenses.

1c Net Compensation. Subtract Line 1b from Line 1a.

2 Interest Income. Complete **PA Schedule A** if required.3 Dividend and Capital Gains Distributions Income. Complete **PA Schedule B** if required.

4 Net Income or Loss from the Operation of a Business, Profession or Farm.

5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.

6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.

7 Estate or Trust Income. Complete and submit **PA Schedule J**.8 Gambling and Lottery Winnings. Complete and submit **PA Schedule T**.9 **Total PA Taxable Income.** Add only the positive income amounts from Lines 1c,
2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.10 **Other Deductions.** Enter the appropriate code for the type of deduction.
See the instructions for additional information.11 **Adjusted PA Taxable Income.** Subtract Line 10 from Line 9.

1a 137227

1b 0

1c 137227

2 6

3 0

4 -195

5 0

6 0

7 0

8 0

9 137233

10 0

11 137233

PA-40 - 2012

Social Security Number

048986464

Name(s) MURUGAN SENTHIL K BALARAM RAMY12 **PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).**

13 Total PA Tax Withheld. See the instructions.

14 Credit from your 2011 PA Income Tax return.

15 2012 Estimated Installment Payments. REV-459B included.

16 2012 Extension Payment.

17 Nonresident Tax Withheld from your **PA Schedule(s) NRK-1.** (Nonresidents only)18 **Total Estimated Payments and Credits.** Add Lines 14, 15, 16 and 17.**Tax Forgiveness Credit. Submit PA Schedule SP.**19a Filing Status: **01 Unmarried or Separated** **02 Married** **03 Deceased**19b Dependents, Part B, Line 2, **PA Schedule SP**20 Total Eligibility Income from Part C, Line 11, **PA Schedule SP.**21 **Tax Forgiveness Credit** from Part D, Line 16, **PA Schedule SP.**22 Resident Credit. Submit your **PA-Schedule(s) G-R** with your**PA Schedule(s) G-S, G-L and/or RK-1.**23 Total Other Credits. Submit your **PA Schedule OC.**24 **TOTAL PAYMENTS and CREDITS.** Add Lines 13, 18, 21, 22 and 23.25 **USE TAX.** Add amount. See instructions.26 **TAX DUE.** If the total of Line 12 and Line 25 is more than Line 24, enter the difference here.

27 Penalties and Interest. See the instructions. Enter Code:

If including form REV-1630/REV-1630A, mark the box.

N

28 **TOTAL PAYMENT DUE.** See the instructions.29 **OVERPAYMENT.** If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.**The total of Lines 30 through 36 must equal Line 29.**30 **Refund** – Amount of Line 29 you want as a check mailed to you.**Refund**31 **Credit** – Amount of Line 29 you want as a credit to your 2013 estimated account.32 Amount of Line 29 you want to donate to the **Wild Resource Conservation Fund.**33 Amount of Line 29 you want to donate to the **Military Family Relief Assistance Program.**34 Amount of Line 29 you want to donate to the **Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund.**35 Amount of Line 29 you want to donate to the **Juvenile (Type 1) Diabetes Cure Research Fund.**36 Amount of Line 29 you want to donate to the **PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund.**

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature

Spouse's Signature, if filing jointly

Preparer's Name and Telephone Number

Date

031113

MOHAN L. MEHTA, CPA

(203) 791-0041

E-File Opt Out

Firm FEIN

Preparer's PTIN

066209008

P00634055

PA-40 Schedule C - 2012**(08-12) Profit or Loss From Business or Profession (Sole Proprietorship)**

048986464 MURUGAN SENTHIL K

Method of Inventory: C=Cost, L=Lower
of cost or market, O=Other

CONSULTING - INFORMA IT CONSULTATION

Accounting Method: A=Accrual, C=Cash, O=Other

262440593 YORK DECISION SYSTEMS LLC

Home office
expenses deducted

518210

Business out of existence

110 GALWAY CIRCLE

Any change in determining
quantities, costs or valuations

CHALFONT PA 18914

1a. Gross receipts or sales	1A	0	2. Cost of goods sold/operations	2	0
1b. Returns and allowances	1B	0	3. Gross profit	3	0
1c. Balance	1C	0	4. Other Income (submit statement)	4	0
			5. Total income	5	0

6. Advertising	6	0	28. Supplies (not included on Schedule C-1)	28	0
7. Amortization	7	0	29. Taxes	29	50
8. Bad debts from sales or services	8	0	30. Telephone	30	0
9. Bank charges	9	0	31. Travel and entertainment	31	0
10. Car and truck expenses	10	0	32. Utilities	32	0
11. Commissions	11	0	33. Wages	33	0
12. Cost depletion not % depletion	12	0			

34. Other expenses (specify):

13a. Regular depreciation	13A	0			
13b. Section 179 expense	13B	0	A MISCELLANEOUS WEB	A	10
14. Dues and publications	14	0	B REGISTERED AGENT FE	B	135
15. Other employee benefit programs	15	0	C	C	0
16. Freight (not on Schedule C-1)	16	0	D	D	0
17. Insurance	17	0	E	E	0
18. Interest on business indebtedness	18	0	F	F	0
			G	G	0
			H	H	0
19. Laundry and cleaning	19	0	I	I	0
20. Legal and professional services	20	0	J	J	0
21. Management fees	21	0	K	K	0
22. Office supplies	22	0			
23. Pension and profit-sharing plans	23	0			
24. Postage	24	0	34. Total other expenses	34	145
25. Rent on business property	25	0	35. Total expenses	35	195
26. Repairs	26	0	36. Reduce expenses by total business credits	36	0
27. Subcontractor fees	27	0	37. Total adjusted expenses	37	195
			38. Net profit or loss	38	-195

PA-40 Schedule C - 2012

Social Security Number 048986464

Name of owner MURUGAN SENTHIL K

SCHEDULE C-1 - Cost of Goods Sold and/or Operations

1. Inventory at beginning of year (if different from last year's closing inventory, include explanation)	1	0
2a. Purchases	2A	0
2b. Cost of items withdrawn for personal use	2B	0
2c. Balance (subtract Line 2b from Line 2a)	2C	0
3. Cost of labor (do not include salary paid to yourself or subcontractor fees)	3	0
4. Materials and supplies	4	0
5. Other costs (include schedule)	5	0
6. Add Lines 1, 2c, 3, 4 and 5	6	0
7. Inventory at end of year	7	0
8. Cost of goods sold and/or operations (subtract Line 7 from Line 6) Enter here and on Part I, Line 2	8	0

SCHEDULE C-2 - Depreciation (See Instructions)

1. Total Section 179 depreciation (do not include in items below)	1	0
2. Less: Section 179 depreciation included in Schedule C-1	2	0
3. Balance (subtract Line 2 from Line 1). Enter here and on Part II, Line 13b.	3	0

4. Other depreciation:

Description of property (a)	Date acquired (b)	Cost or other basis (c)	Depreciation allowed or allowable in prior years (d)	Method of computing depreciation (e)	Life or rate (f)	Depreciation for this year (g)
Buildings	4 A	0	0			0
Furniture/fixtures	4 B	0	0			0
Trans. equipment	4 C	0	0			0
Machinery	4 D	0	0			0
Other (specify)						
	4 E	0	0			0
	4 F	0	0			0
	4 G	0	0			0
	4 H	0	0			0
	4 I	0	0			0
	4 J	0	0			0
	4 K	0	0			0
	4 L	0	0			0
	4 M	0	0			0
	4 N	0	0			0
	4 O	0	0			0
	4 P	0	0			0

5. Totals	5	0
6. Depreciation included in Schedule C-1	6	0
7. Balance (subtract Line 6 from Line 5) Enter here and on Part II, Line 13a	7	0

PA SCHEDULE SP

Special Tax Forgiveness

PA-40 Schedule SP (06-12) 2012

OFFICIAL USE ONLY

Name of taxpayer claiming Tax Forgiveness (if filing a PA-40 jointly, enter the name shown first) MURUGAN, SENTHIL K	Social Security Number (shown first) 048-98-6464
Spouse's Name (even if filing separately) BALARAM, RAMYA	Spouse's Social Security Number 148-17-5437

Eligibility Questions

1. Are you a dependent on another taxpayer's (parent, guardian, step-parent, etc.) federal tax return? Yes ☐ No ☒
2. If you answered "Yes" above, does the taxpayer on whose return you are a dependent qualify for tax forgiveness? Yes ☐ No ☐
- IMPORTANT:** If you answered "No" to Question 1, please proceed with completing Schedule SP. If you answered "Yes" to Question 1, you must also have answered "Yes" to Question 2 to be eligible for tax forgiveness and complete Line 1b. or Line 3c. from Part A below.

Part A. Filing Status for Tax Forgiveness.

1. ☐ Unmarried - use **Column A** to calculate your **Eligibility Income**. Fill in the Unmarried box on Line 19a of your PA-40. Fill in the box that describes your situation:
- a. ☐ Single. Unmarried/divorced on Dec. 31, 2012
- b. ☐ Single and claimed as a dependent on another person's PA Schedule SP. Enter the other person's:
SSN: _____ Name: _____
2. ☐ Separated - use **Column A** to calculate your **Eligibility Income**.
Fill in this box only if (a) you are separated pursuant to a written agreement or (b) you were married, but separated and lived apart for the last six months of the year. Fill in the Unmarried box on Line 19a of your PA-40.
3. ☒ Married - Fill in the Married box on Line 19a of your PA-40. Enter your spouse's name and SSN above. Fill in the box that describes your situation:
- a. ☒ Married and claiming Tax Forgiveness together with my spouse. Use **Column A** to calculate **Eligibility Income**.
- b. ☐ Married and filing separate PA tax returns. ☐ **Certification**. Fill in this box certifying that you and your spouse are submitting the same information on each PA Schedule SP. Use **Columns B and C** to calculate your **Eligibility Income**.
- c. ☐ Married with a spouse who is a dependent on another person's PA Schedule SP or federal income tax return. Use **Columns B and C** to calculate **Eligibility Income**. Enter the other person's:
SSN: _____ Name: _____
- d. ☐ Separated and lived apart from my spouse but for less than the last six months of the year. Use **Columns B and C** to calculate **Eligibility Income**. Enter your spouse's name and SSN above.
4. ☐ Deceased - use **Column A** to calculate your **Eligibility Income**.
Fill in the Deceased box on Line 19a of the PA-40. You must annualize the decedent's income (see the instructions) and briefly describe your method:

Part B. Dependent Children. Provide all the information for each dependent child. If more than four dependent children, submit additional sheets in this format.

1. Dependent's Name	Age	Relationship	Social Security No.
RIYA SENTHIL	8	Daughter	140-15-2567

IMPORTANT: Only claim the child or children that you claimed as your dependent(s) on your 2012 Federal Income Tax return.

2. Number of dependent children.
Enter on Line 19b of your PA-40. 2. 1

Part C. Eligibility Income

Married taxpayers filing jointly use **Column A** and **Eligibility Income Table 2**. Single filers, qualifying separated filers, and if filing for a decedent use **Column A** and **Eligibility Income Table 1**.

Married taxpayers filing separately, and taxpayers separated but not for the last six months of the year use **Columns B and C**, and **Eligibility Income Table 2**.

Column A Unmarried or Married Filing Jointly		The Eligibility Income Tables are on page 36 of the PA-40 booklet.		Married Filing Separately	
				Column B Taxpayer	Column C Spouse
1.	137,233	PA taxable income from Line 9 of your PA-40	1.	0	
2.	0	Nontaxable interest, dividends and gains and/or annualized income	2.	0	0
3.	0	Alimony	3.	0	0
4.	0	Insurance proceeds and inheritances	4.	0	0
5.	0	Gifts, awards and prizes	5.	0	0
6.		Nonresident income - part-year residents and nonresidents	6.		
7.		Nontaxable military income - Do not include combat pay	7.		
8.		Gain excluded from the sale of a residence	8.		
9.		Nontaxable educational assistance	9.		
10.		Cash received for personal purposes from outside your home	10.		
11.	137,233	← Total Eligibility Income for Column A		0	0
Total Eligibility Income for Columns B and C - add Lines 1 through 10 for each spouse and enter the total →				11.	0
Part D. Calculating your Tax Forgiveness Credit					
12.	4,213	PA Tax Liability from your PA-40, Line 12 (if amended return, see instructions)	12.		0
13.	0	Less Resident Credit from your PA-40, Line 22	13.		0
14.	4,213	Net PA Tax Liability. Subtract Line 13 from Line 12	14.		0
15.	0.00	Percentage of Tax Forgiveness from the Eligibility Income Table using your dependents from Part B and your Total Eligibility Income from Line 11	15.		0.00
16.	0	Tax Forgiveness Credit. Multiply Line 14 by the decimal on Line 15. Enter on your PA-40, Line 21.	16.		0

PA SCHEDULE W-2S**Wage Statement Summary**PA-40 Schedule W-2S
(06-12)**2012**

OFFICIAL USE ONLY

Summary of PA-Taxable Employee, Non-employee and Miscellaneous Compensation

Name shown first on the PA-40 (if filing jointly)

Social Security Number (shown first)

SENTHIL K MURUGAN

048-98-6464

Use this schedule to list and calculate your total PA-taxable compensation and PA tax withheld from all sources.

Part A Instructions: List each federal Form W-2 for you and your spouse, if married, received from your employer(s). In the first column enter T for the taxpayer's Social Security Number that appears first on the PA tax return and enter S for the second or spouse SSN. From the Forms W-2, enter each employer's federal identification number. Enter the amounts from the Forms W-2 in each column. **IMPORTANT:** You do not have to submit a copy of your Form W-2 if you earned all your income in Pennsylvania and your employer reported your PA wages correctly and withheld the correct amount of PA income tax. You **must** submit a copy of your Form W-2 in certain circumstances. See the PA Schedule W-2S instructions for a list of when a copy of a W-2 is required.

Part B Instructions: List each source of income received during the taxable year on a form or statement other than a federal Form W-2. Enter each payer's name. List the payment type that most closely describes the source of your non-employee compensation. Enter the amount of other compensation that you earned. If the form or statement does not have separately stated amounts, enter the amount shown in both federal and PA columns.

IMPORTANT: You **must** submit a copy of each form and statement that you list in Part B, whether or not the payer withheld any PA income tax and regardless of whether or not the income was taxable in PA. **CAUTION:** The federal and Pennsylvania (state) wages may be different in Part A and Part B.

If you need more space, you may photocopy this schedule or make your own schedules in this format.

Part A - Federal Forms W-2		SEE THE INSTRUCTIONS FOR WHEN TO SUBMIT FORM(S) W-2			
T/S	Employer's identification number from Box b	Federal wages from Box 1	Medicare wages from Box 5	PA compensation from Box 16	PA income tax withheld from Box 17
T	221261880	120,297	137,297	137,227	4,213
Total Part A - Add the Pennsylvania columns				137,227	4,213

Part B - Miscellaneous and Non-employee Compensation from federal Forms 1099-R, 1099-MISC and other statements							
YOU MUST SUBMIT COPIES OF EACH FORM OR STATEMENT LISTED IN THIS PART							
A. T/S	B. Type	C. Payer name	D. 1099R code	E. Total federal amount	F. Adjusted plan basis	G. PA compensation	H. PA tax withheld
Total Part B - Add the Pennsylvania columns							

TOTAL - Add the totals from Parts A and B	137,227	4,213
Enter the TOTALS on your PA tax return on:		
	Line 1a	Line 13

- Payment type:**
- | | | | |
|------------------------|-----------------------------------|--|------------------------------|
| A. Executor fee | B. Jury duty pay | C. Director's fee | D. Expert witness fee |
| E. Honorarium | F. Covenant not to compete | G. Damages or settlement for lost wages, other than personal injury | |
- H.** Other nonemployee compensation. Describe: _____
- I.** Distribution from employer sponsored retirement, pension or qualified deferred compensation plan
- J.** Distribution from IRA (Traditional or Roth) **K.** Distribution from Life Insurance, Annuity or Endowment Contracts
- L.** Distribution from Charitable Gift Annuities

CUT ALONG DOTTED LINE

LST-3 TAX OFFICE COPY

LOCAL SERVICES TAX RETURN

ENTER YOUR SOCIAL SECURITY NO.

048-98-6464

TAXING JURISDICTION:

Quarter Year 2012

Check here if no tax due-Exemption Form enclosed ☐

If paying SD only amount, enter here and on line 1: \$

Payable to: HAB-LST

BERKHEIMER
PO BOX 25156, LEHIGH VALLEY, PA 18002-5156

1.	Local Services Tax Annual Rate	÷ 4 ...	\$	
2.	PENALTY	X Line 1 after Due Date	\$	0
3.	INTEREST	X Line 1 per month after Due Date	\$	0
4.	Total PENALTY & INTEREST	(add lines 2 and 3)	\$	0
5.	TOTAL DUE	(add lines 1 and 4)	\$	0

Name
Address
City
State
&
Zip

SENTHIL K MURUGAN and RAMYA BALARAM

110 GALWAY CIRCLE

CHALFONT, PA 18914

TAXPAYER ANNUAL LOCAL EARNED INCOME TAX RETURN

You are entitled to receive a written explanation of your rights with regard to the audit, appeal, enforcement, refund and collection of local taxes. Contact your Tax Officer.

Tax Year **2012**

**If you have relocated during the tax year, please supply additional information.*

DATES LIVING AT EACH ADDRESS	STREET ADDRESS (No PO Box, RD or RR)	CITY OR POST OFFICE	STATE	ZIP
TO				
TO				

***If you need additional space - please see back of form.*

LAST NAME, FIRST NAME, MIDDLE INITIAL MURUGAN, SENTHIL K		SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL BALARAM, RAMYA	
STREET ADDRESS (No PO Box, RD or RR) 110 GALWAY CIRCLE			
SECOND LINE OF ADDRESS			
CITY CHALFONT		STATE PA	ZIP CODE 18914
DAYTIME PHONE NUMBER (215) 716-1324	RESIDENT PSD CODE 461108	EXTENSION <input type="checkbox"/>	AMENDED RETURN <input type="checkbox"/> NON-RESIDENT <input type="checkbox"/>

<p>The calculations reported in the first column MUST pertain to the name printed in the column, regardless of whether the husband or wife appears first. Combining income is NOT permitted.</p> <p style="text-align: center;">ONLY USE BLACK OR BLUE INK TO COMPLETE THIS FORM</p> <p><input type="checkbox"/> Single <input checked="" type="checkbox"/> Married, Filing Jointly <input type="checkbox"/> Married, Filing Separately <input type="checkbox"/> Final Return*</p>	<p style="text-align: center;">Social Security #</p> <p style="border: 1px solid black; padding: 2px;">048-98-6464</p> <p>If you had NO EARNED INCOME, check the reason why:</p> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> disabled <input type="checkbox"/> deceased <input type="checkbox"/> homemaker <input type="checkbox"/> unemployed </div> <div> <input type="checkbox"/> student <input type="checkbox"/> military <input type="checkbox"/> retired </div> </div>	<p style="text-align: center;">Spouse's Social Security #</p> <p style="border: 1px solid black; padding: 2px;">148-17-5437</p> <p>If you had NO EARNED INCOME, check the reason why:</p> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> disabled <input type="checkbox"/> deceased <input type="checkbox"/> homemaker <input type="checkbox"/> unemployed </div> <div> <input type="checkbox"/> student <input type="checkbox"/> military <input type="checkbox"/> retired </div> </div>
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1. Gross Compensation as Reported on W-2(s). (Enclose W-2s)	137,227 .00	0 .00
2. Unreimbursed Employee Business Expenses. (Enclose PA Schedule UE) . . .	0 .00	0 .00
3. Other Taxable Earned Income *	0 .00	0 .00
4. Total Taxable Earned Income (Subtract Line 2 from Line 1 and add Line 3) . .	137,227 .00	0 .00
5. Net Profit (Enclose PA Schedules*)	0 .00	0 .00
NON-TAXABLE S-Corp earnings check this box: <input type="checkbox"/>		
6. Net Loss (Enclose PA Schedules*)	195 .00	0 .00
7. Total Taxable Net Profit (Subtract Line 6 from Line 5. If less than zero, enter zero)	0 .00	0 .00
8. Total Taxable Earned Income and Net Profit (Add Lines 4 and 7)	137,227 .00	0 .00
9. Total Tax Liability (Line 8 multiplied by 1.1250%)	1,544 .00	0 .00
10. Total Local Earned Income Tax Withheld as Reported on W-2(s)	1,372 .00	0 .00
11. Quarterly Estimated Payments/Credit From Previous Tax Year00	.00
12. Miscellaneous Tax Credits	0 .00	0 .00
13. TOTAL PAYMENTS and CREDITS (Add Lines 10 through 12)	1,372 .00	0 .00
14. Refund IF MORE THAN \$1.00, enter amount (or select option in 15)	0 .00	0 .00
15. Credit Taxpayer/Spouse (Amount of Line 13 you want as a credit to your account) . .	.00	.00
<input type="checkbox"/> Credit to next year <input type="checkbox"/> Credit to spouse		
16. EARNED INCOME TAX BALANCE DUE (Line 9 minus Line 13)	172 .00	0 .00
17. Penalty after April 15* (multiply Line 16 by)	0 .00	0 .00
18. Interest after April 15* (multiply Line 16 by)	0 .00	0 .00
19. TOTAL PAYMENT DUE (Add Lines 16, 17, and 18)	172 .00	0 .00

***See Instructions**

Under penalties of perjury, I (we) declare that I (we) have examined this information, including all accompanying schedules and statements and to the best of my (our) belief, they are true, correct and complete.

YOUR SIGNATURE	SPOUSE'S SIGNATURE (If Filing Jointly)	DATE (MM/DD/YYYY)
PREPARER'S PRINTED NAME & SIGNATURE MOHAN L. MEHTA,	MOHAN L. MEHTA,	PHONE NUMBER (203) 791-0041