

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

**Invoice for 2013 Tax Year**

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

Invoice Date: April 01, 2014

**Statement of Charges**

|                            |        |
|----------------------------|--------|
| Tax return preparation fee | 180.00 |
| Electronic Filing          | 10.00  |

|              |                      |
|--------------|----------------------|
| <b>TOTAL</b> | <u><u>190.00</u></u> |
|--------------|----------------------|

MOHAN L. MEHTA, CPA  
P.O. BOX 8888  
NEW FAIRFIELD, CT 06812-8888  
Phone: (203) 791-0041  
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April 1, 2014

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

Dear SENTHIL and RAMYA,

I have prepared your 2013 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 \$8,383 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](http://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 (\$8,383)

I have also prepared your 2013 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.

As requested, your Pennsylvania 40 tax refund of \$406 will be deposited directly into your checking account.

Also enclosed, please find two copies of your 2013 local 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 local PA Form CLGS-32-1 return, but do not staple or otherwise attach, a check made payable to the 'KEYSTONE COLLECTIONS GROUP' in the amount of \$6. Write '2013 local 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 local PA Form CLGS-32-1 return on or before April 15, 2014, 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
- PO Box 529
- Irwin, PA 15642-0529

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 2013 was 25%.

Your average federal tax rate for 2013 was 15%.

Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2013**► Information about Form 8879 and its instructions is at [www.irs.gov/form8879](http://www.irs.gov/form8879).

Submission Identification Number (SID)

0611942014090n3gn9qj

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, 2013 (Whole Dollars Only)**

|   |   |   |         |
|---|---|---|---------|
| 1 | Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)                      | 1 | 120,555 |
| 2 | Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)                                 | 2 | 14,104  |
| 3 | Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)                | 3 | 21,506  |
| 4 | Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 13a) | 4 | 8,383   |
| 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, 2013, 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 2013 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 2013 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 2013 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 2013 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 2013 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** (2013)

HTA

Form **PA-8879**

**Pennsylvania e-file Signature Authorization**

**2013**

Declaration Control Number/Submission ID

0611942014090n3gn915

Primary Taxpayer's Name

SENTHIL K MURUGAN

Secondary Taxpayer's Name

RAMYA BALARAM

Social Security Number

048-98-6464

Social Security Number

148-17-5437

**PART I Tax Return Information – Tax Year Ending Dec. 31, 2013 (Whole dollars only)**

|   |          |         |
|---|----------|---------|
| 1. Adjusted PA Taxable Income (Form PA-40, Line 11) . . . . . | 1. _____ | 124,615 |
| 2. PA Tax Liability (Form PA-40, Line 12) . . . . .           | 2. _____ | 3,826   |
| 3. Total PA Tax Withheld (Form PA-40, Line 13) . . . . .      | 3. _____ | 4,232   |
| 4. Refund (Form PA-40, Line 30) . . . . .                     | 4. _____ | 406     |
| 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 2013 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.

**Primary 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 2013 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2013 electronically filed income tax return.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Secondary Taxpayer's PIN: (check one box only)**

☒ I authorize MOHAN L. MEHTA, to enter my PIN 72692 as my signature on my tax year 2013 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2013 electronically filed income tax return.

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 2013 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

2013

SENTHIL K MURUGAN and RAMYA BALARAM  
048-98-6464

|                              |   | Prior Year        | Current Year | Difference | %     |
|------------------------------|---|-------------------|--------------|------------|-------|
| <b>Income</b>                | <b>7</b> Wages, salaries, tips, etc. . . . .                            | <b>7</b> 120,297  | 120,600      | 303        | 0%    |
|                              | <b>8a</b> Taxable interest income (Schedule B) . . . . .                | <b>8a</b> 6       | 150          | 144        | 2400% |
|                              | <b>b</b> Tax-exempt interest income. . . . .                            | <b>8b</b>         |              | 0          | 0%    |
|                              | <b>9a</b> Ordinary dividends (Schedule B) . . . . .                     | <b>9a</b>         |              | 0          | 0%    |
|                              | <b>b</b> Qualified dividends . . . . .                                  | <b>9b</b>         |              | 0          | 0%    |
|                              | <b>10</b> Taxable refunds of state and local income taxes . . . . .     | <b>10</b>         |              | 0          | 0%    |
|                              | <b>11</b> Alimony received . . . . .                                    | <b>11</b>         |              | 0          | 0%    |
|                              | <b>12</b> Business income or (loss) (Schedule C) . . . . .              | <b>12</b> -195    | -195         | 0          | 0%    |
|                              | <b>13</b> Capital gain or (loss) (Schedule D) . . . . .                 | <b>13</b>         |              | 0          | 0%    |
|                              | <b>14</b> Other gains or (losses) (Form 4797) . . . . .                 | <b>14</b>         |              | 0          | 0%    |
|                              | <b>15a</b> Total IRA distributions . . . . .                            | <b>15a</b>        |              | 0          | 0%    |
|                              | <b>b</b> Taxable amount of total IRA distributions . . . . .            | <b>15b</b>        |              | 0          | 0%    |
|                              | <b>16a</b> Total pensions and annuities . . . . .                       | <b>16a</b>        |              | 0          | 0%    |
|                              | <b>b</b> Taxable amount of total pensions and annuities . . . . .       | <b>16b</b>        |              | 0          | 0%    |
|                              | <b>17</b> Rents, royalties, partnerships, etc. (Schedule E) . . . . .   | <b>17</b>         |              | 0          | 0%    |
|                              | <b>18</b> Farm income or (loss) (Schedule F). . . . .                   | <b>18</b>         |              | 0          | 0%    |
|                              | <b>19</b> Unemployment compensation (insurance) . . . . .               | <b>19</b>         |              | 0          | 0%    |
|                              | <b>20a</b> Social security benefits. . . . .                            | <b>20a</b>        |              | 0          | 0%    |
|                              | <b>b</b> Taxable amount of social security benefits. . . . .            | <b>20b</b>        |              | 0          | 0%    |
|                              | <b>21</b> Other income . . . . .  | <b>21</b>         |              | 0          | 0%    |
|                              | <b>22</b> Total income. . . . .   | <b>22</b> 120,108 | 120,555      | 447        | 0%    |
| <b>Adjustments to Income</b> | <b>23</b> Educator expenses . . . . .                                   | <b>23</b>         |              | 0          | 0%    |
|                              | <b>24</b> Certain business expenses (Form 2106 or 2106-EZ) . . . . .    | <b>24</b>         |              | 0          | 0%    |
|                              | <b>25</b> Health savings account deduction (Form 8889) . . . . .        | <b>25</b>         |              | 0          | 0%    |
|                              | <b>26</b> Moving expenses (Form 3903). . . . .                          | <b>26</b>         |              | 0          | 0%    |
|                              | <b>27</b> Deductible part of self-employment tax . . . . .              | <b>27</b>         |              | 0          | 0%    |
|                              | <b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .      | <b>28</b>         |              | 0          | 0%    |
|                              | <b>29</b> Self-employed health insurance deduction . . . . .            | <b>29</b>         |              | 0          | 0%    |
|                              | <b>30</b> Penalty on early withdrawal of savings . . . . .              | <b>30</b>         |              | 0          | 0%    |
|                              | <b>31</b> Alimony paid . . . . .  | <b>31</b>         |              | 0          | 0%    |
|                              | <b>32</b> IRA deduction . . . . .                                       | <b>32</b>         |              | 0          | 0%    |
|                              | <b>33</b> Student loan interest deduction . . . . .                     | <b>33</b>         |              | 0          | 0%    |
|                              | <b>34</b> Tuition and fees deduction (Form 8917) . . . . .              | <b>34</b>         |              | 0          | 0%    |
|                              | <b>35</b> Domestic production activities deduction (Form 8903). . . . . | <b>35</b>         |              | 0          | 0%    |
|                              | <b>36</b> Total adjustments. Add lines 23 through 35 . . . . .          | <b>36</b> 0       | 0            | 0          | 0%    |
| <b>AGI</b>                   | <b>37</b> AGI. Subtract line 36 from line 22. . . . .                   | <b>37</b> 120,108 | 120,555      | 447        | 0%    |

|                          |     |  | Prior Year | Current Year | Difference | %      |       |
|--------------------------|-----|--|------------|--------------|------------|--------|-------|
| Tax and Credits          | 38  | Amount from line 37 (adjusted gross income)              | 38         | 120,108      | 120,555    | 447    | 0%    |
|                          | 40  | Itemized deductions or your standard deduction           | 40         | 13,317       | 12,200     | -1,117 | -8%   |
|                          | 41  | Subtract line 40 from line 38                            | 41         | 106,791      | 108,355    | 1,564  | 1%    |
|                          | 42  | Exemption amount   | 42         | 11,400       | 11,700     | 300    | 3%    |
|                          | 43  | Taxable income. Subtract line 42 from line 41            | 43         | 95,391       | 96,655     | 1,264  | 1%    |
|                          | 44  | Tax.   | 44         | 15,904       | 16,026     | 122    | 1%    |
|                          | 45  | Alternative minimum tax (Form 6251)                      | 45         |              |            | 0      | 0%    |
|                          | 46  | Add lines 44 and 45                                      | 46         | 15,904       | 16,026     | 122    | 1%    |
|                          | 47  | Foreign tax credit (Form 1116)                           | 47         |              |            | 0      | 0%    |
|                          | 48  | Credit for child and dependent care expenses (Form 2441) | 48         | 49           |            | -49    | -100% |
|                          | 49  | Education credits (Form 8863)                            | 49         | 1,746        | 1,472      | -274   | -16%  |
|                          | 50  | Retirement savings contributions credit (Form 8880)      | 50         |              |            | 0      | 0%    |
|                          | 51  | Child tax credit   | 51         | 450          | 450        | 0      | 0%    |
|                          | 52  | Residential energy credits (Form 5695)                   | 52         |              |            | 0      | 0%    |
|                          | 53  | Other credits  | 53         |              |            | 0      | 0%    |
|                          | 54  | Total credits. Add lines 47 through 53                   | 54         | 2,245        | 1,922      | -323   | -14%  |
|                          | 55  | Subtract line 54 from line 46                            | 55         | 13,659       | 14,104     | 445    | 3%    |
| 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         | 13,659       | 14,104     | 445    | 3%    |
| Payments                 | 62  | Federal income tax withheld                              | 62         | 21,732       | 21,506     | -226   | -1%   |
|                          | 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         | 1,164        | 981        | -183   | -16%  |
|                          | 67  | Reserved   | 67         |              |            |        |       |
|                          | 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         | 22,896       | 22,487     | -409   | -2%   |
| Refund or Amount You Owe | 73  | Amount Overpaid  | 73         | 9,237        | 8,383      | -854   | -9%   |
|                          | 74  | Amount to be Refunded To You.                            | 74         | 9,237        | 8,383      | -854   | -9%   |
|                          | 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 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply Form 1040's AGI by 7.5% (.075) instead . . . . . | 3          | 9,008        | 12,056     | 3,048  | 34%   |
|  | 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          | 8,557        | 5,611      | -2,946 | -34%  |
|  | 6  | Real estate taxes . . . . .  | 6          | 3,848        | 3,860      | 12     | 0%    |
|  | 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          | 12,405       | 9,471      | -2,934 | -24%  |
| Interest You Paid                            | 10 | Deductible home mortgage interest. . . . .   | 10         | 587          |            | -587   | -100% |
|  | 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         | 587          | 0          | -587   | -100% |
| Gifts to Charity                             | 16 | Contributions by cash or check. . . . .  | 16         | 275          | 550        | 275    | 100%  |
|  | 17 | Contributions by other than cash or check. . . . .   | 17         | 50           | 180        | 130    | 260%  |
|  | 18 | Carryover from prior year . . . . .  | 18         |              |            | 0      | 0%    |
|  | 19 | Total contributions. Add amounts on lines 16 through 18 . . . . .  | 19         | 325          | 730        | 405    | 125%  |
| 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         | 180          | 190        | 10     | 6%    |
|  | 23 | Other expenses (i.e. investment) . . . . .   | 23         |              |            | 0      | 0%    |
| Other Misc. Deductions                       | 24 | Add the amounts on lines 21 through 23. Enter the total . . . . .  | 24         | 180          | 190        | 10     | 6%    |
|  | 26 | Multiply Form 1040's AGI by 2% (.02) . . . . .   | 26         | 2,402        | 2,411      | 9      | 0%    |
|  | 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         | 13,317       | 10,201     | -3,116 | -23%  |



|   |  |                              |  |
|---|--|------------------------------|--|
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, ending _____  |  |                              | See separate instructions.   |
| Your first name<br><b>SENTHIL</b>   | M.I.<br><b>K</b>                       | Last name<br><b>MURUGAN</b>  | Suffix<br>_____  |
| Your social security number<br><b>048-98-6464</b>   |  |                              |  |
| If a joint return, spouse's first name<br><b>RAMYA</b>  | M.I.<br>_____                          | Last name<br><b>BALARAM</b>  | Suffix<br>_____  |
| Spouse's social security number<br><b>148-17-5437</b>   |  |                              |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br><b>110 GALWAY CIRCLE</b>   |  |                              | Apt. no.<br>_____  |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).<br><b>CHALFONT PA 18914</b> |  |                              | <b>Presidential Election Campaign</b><br>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<br>_____   | Foreign province/state/county<br>_____ | Foreign postal code<br>_____ |  |

**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.

|            |           |     |
|------------|-----------|-----|
| First name | Last name | SSN |
|------------|-----------|-----|

**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 **DCB**

8a Taxable interest. Attach Schedule B if required

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

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

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

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

16a Pensions and annuities

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

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

**Adjusted Gross Income**

23 Educator expenses

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

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

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

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

|     |         |
|-----|---------|
| 7   | 120,600 |
| 8a  | 150     |
| 9a  |         |
| 10  |         |
| 11  |         |
| 12  | -195    |
| 13  |         |
| 14  |         |
| 15b |         |
| 16b |         |
| 17  |         |
| 18  |         |
| 19  |         |
| 20b | 0       |
| 21  |         |
| 22  | 120,555 |
| 23  |         |
| 24  |         |
| 25  |         |
| 26  |         |
| 27  |         |
| 28  |         |
| 29  |         |
| 30  |         |
| 31a |         |
| 32  |         |
| 33  |         |
| 34  |         |
| 35  |         |
| 36  |         |
| 37  | 120,555 |

|  |  |  |   |   |
|--|--|--|---|---|
| <b>Tax and Credits</b>   | <b>38</b> Amount from line 37 (adjusted gross income) . . . . .  | <b>38</b>  | 120,555   |   |
|  | <b>39a</b> Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes checked</b> <b>39a</b> <input type="checkbox"/><br>if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> } |  |   |   |
|  | <b>b</b> If your spouse itemizes on a separate return or you were a dual-status alien, check here. . . . . <b>39b</b> <input type="checkbox"/>   |  |   |   |
| <b>Standard Deduction for—</b><br><br>• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.<br><br>• All others:<br><br>Single or Married filing separately, \$6,100<br>Married filing jointly or Qualifying widow(er), \$12,200<br>Head of household, \$8,950 | <b>40</b> <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin) . . . . .   | <b>40</b>  | 12,200  |   |
|  | <b>41</b> Subtract line 40 from line 38 . . . . .  | <b>41</b>  | 108,355   |   |
|  | <b>42</b> <b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions . . . . .   | <b>42</b>  | 11,700  |   |
|  | <b>43</b> <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . .   | <b>43</b>  | 96,655  |   |
|  | <b>44</b> <b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>   | <b>44</b>  | 16,026  |   |
|  | <b>45</b> <b>Alternative minimum tax</b> (see instructions). Attach Form 6251 . . . . .  | <b>45</b>  |   |   |
|  | <b>46</b> Add lines 44 and 45 . . . . .  | <b>46</b>  | 16,026  |   |
|  | <b>47</b> Foreign tax credit. Attach Form 1116 if required . . . . .   | <b>47</b>  |   |   |
|  | <b>48</b> Credit for child and dependent care expenses. Attach Form 2441 . . . . .   | <b>48</b>  |   |   |
|  | <b>49</b> Education credits from Form 8863, line 19 . . . . .  | <b>49</b>  | 1,472   |   |
|  | <b>50</b> Retirement savings contributions credit. Attach Form 8880 . . . . .  | <b>50</b>  |   |   |
|  | <b>51</b> Child tax credit. Attach Schedule 8812, if required . . . . .  | <b>51</b>  | 450   |   |
|  | <b>52</b> Residential energy credits. Attach Form 5695 . . . . .   | <b>52</b>  |   |   |
|  | <b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>   | <b>53</b>  |   |   |
|  |  | <b>54</b> Add lines 47 through 53. These are your <b>total credits</b> . . . . . | <b>54</b>   | 1,922   |
|  | <b>55</b> Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . .  | <b>55</b>  | 14,104  |   |
| <b>Other Taxes</b>   | <b>56</b> Self-employment tax. Attach Schedule SE . . . . .  | <b>56</b>  |   |   |
|  | <b>57</b> Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .   | <b>57</b>  |   |   |
|  | <b>58</b> Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .  | <b>58</b>  |   |   |
|  | <b>59a</b> Household employment taxes from Schedule H . . . . .  | <b>59a</b>   |   |   |
|  | <b>b</b> First-time homebuyer credit repayment. Attach Form 5405 if required . . . . .   | <b>59b</b>   |   |   |
|  | <b>60</b> Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)  | <b>60</b>  |   |   |
|  | <b>61</b> Add lines 55 through 60. This is your <b>total tax</b> . . . . .   | <b>61</b>  | 14,104  |   |
| <b>Payments</b>  | <b>62</b> Federal income tax withheld from Forms W-2 and 1099 . . . . .  | <b>62</b>  | 21,506  |   |
|  | <b>63</b> 2013 estimated tax payments and amount applied from 2012 return . . . . .  | <b>63</b>  |   |   |
|  | <b>64a</b> <b>Earned income credit (EIC)</b> . . . . .   | <b>64a</b>   |   |   |
|  | <b>b</b> Nontaxable combat pay election . . . . . <b>64b</b>   |  |   |   |
|  | <b>65</b> Additional child tax credit. Attach Schedule 8812 . . . . .  | <b>65</b>  |   |   |
|  | <b>66</b> American opportunity credit from Form 8863, line 8 . . . . .   | <b>66</b>  | 981   |   |
|  | <b>67</b> Reserved . . . . .   | <b>67</b>  |   |   |
|  | <b>68</b> Amount paid with request for extension to file . . . . .   | <b>68</b>  |   |   |
|  | <b>69</b> Excess social security and tier 1 RRTA tax withheld . . . . .  | <b>69</b>  |   |   |
|  | <b>70</b> Credit for federal tax on fuels. Attach Form 4136 . . . . .  | <b>70</b>  |   |   |
|  | <b>71</b> Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>   | <b>71</b>  |   |   |
|  | <b>72</b> Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b> . . . . .   | <b>72</b>  | 22,487  |   |
| <b>Refund</b>  | <b>73</b> If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b> . . . . .   | <b>73</b>  | 8,383   |   |
|  | <b>74a</b> Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. . . . . <input type="checkbox"/>  | <b>74a</b>   | 8,383   |   |
|  | <b>b</b> Routing number <u>211391825</u> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings  |  |   |   |
|  | <b>d</b> Account number <u>11531530</u>  |  |   |   |
|  | <b>75</b> Amount of line 73 you want <b>applied to your 2014 estimated tax</b> . . . . .   | <b>75</b>  |   |   |
| <b>Amount You Owe</b>  | <b>76</b> <b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions . . . . .  | <b>76</b>  | 0   |   |
|  | <b>77</b> Estimated tax penalty (see instructions) . . . . .   | <b>77</b>  |   |   |
| <b>Third Party Designee</b>  | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>   |  |   |   |
|  | Designee's name <b>Preparer</b>  | Phone no. <b>203-791-0041</b>  | Personal identification number (PIN) <b>81538</b> |   |
| <b>Sign Here</b>   | 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<br><b>PROJECT MANAGER</b>         | Daytime phone number<br><b>(215) 716-1324</b>                             |
|  | Spouse's signature. If a joint return, <b>both</b> must sign.  | Date   | Spouse's occupation<br><b>STUDENT</b>             | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
|  |  |  |   |   |
| <b>Paid Preparer Use Only</b>  | Print/Type preparer's name<br><b>MOHAN L. MEHTA,</b>   | Preparer's signature<br><b>MOHAN L. MEHTA,</b>                                   | Date<br><b>4/1/2014</b>                           | Check <input checked="" type="checkbox"/> if self-employed                |
|  | Firm's name <b>MOHAN L. MEHTA, CPA</b>   |  | Firm's EIN <b>06-6209008</b>                      |   |
|  | Firm's address <b>P.O. BOX 8888, NEW FAIRFIELD, CT 06812-8888</b>  |  | Phone no. <b>(203) 791-0041</b>                   |   |
|  |  |  |   |   |

**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](http://www.irs.gov/schedulec).  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **09**

|  |  |   |
|--|--|---|
| Name of proprietor<br><b>SENTHIL K MURUGAN</b>   |  | Social security number (SSN)<br><b>048-98-6464</b>                  |
| A Principal business or profession, including product or service (see instructions)<br><b>Consulting - Information Technology</b>                      |  | B Enter code from instructions<br><b>518210</b>                     |
| C Business name. If no separate business name, leave blank.<br><b>YORK DECISION SYSTEMS LLC</b>  |  | D Employer ID number (EIN), (see instr.)<br><b>26-2440593</b>       |
| E Business address (including suite or room no.) ► <b>110 Galway Circle</b><br>City, town or post office, state, and ZIP code <b>Chalfont PA 18914</b> |  |   |
| 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 2013? 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 2013, check here . . . . .   |  | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| I Did you make any payments in 2013 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 . . . . .  | 2 |   |  |
| 3 Subtract line 2 from line 1 . . . . .   | 3 | 0 |  |
| 4 Cost of goods sold (from line 42) . . . . .   | 4 |   |  |
| 5 <b>Gross profit.</b> 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 <b>Gross income.</b> 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):                               | 20  |     |  |
| 11 Contract labor (see instructions) . . . . .  | 11  |      |  | a Vehicles, machinery, and equipment . . . . .                     | 20a |     |  |
| 12 Depletion . . . . .  | 12  |      |  | b Other business property . . . . .                                | 20b |     |  |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .   | 13  |      |  | 21 Repairs and maintenance . . . . .                               | 21  |     |  |
| 14 Employee benefit programs (other than on line 19) . . . . .  | 14  |      |  | 22 Supplies (not included in Part III) . . . . .                   | 22  |     |  |
| 15 Insurance (other than health) . . . . .  | 15  |      |  | 23 Taxes and licenses . . . . .                                    | 23  | 50  |  |
| 16 Interest:  |     |      |  | 24 Travel, meals, and entertainment:                               | 24  |     |  |
| a Mortgage (paid to banks, etc.) . . . . .  | 16a |      |  | a Travel . . . . .   | 24a |     |  |
| b Other . . . . .   | 16b |      |  | b Deductible meals and entertainment (see instructions) . . . . .  | 24b |     |  |
| 17 Legal and professional services . . . . .  | 17  |      |  | 25 Utilities . . . . .   | 25  |     |  |
|   |     |      |  | 26 Wages (less employment credits) . . . . .                       | 26  |     |  |
|   |     |      |  | 27a Other expenses (from line 48) . . . . .                        | 27a | 145 |  |
|   |     |      |  | b Reserved for future use . . . . .                                | 27b |     |  |
| 28 <b>Total expenses</b> 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. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).<br><b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. . . . .   | 30  |      |  |  |     |     |  |
| 31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> .<br>(If you checked the box on line 1, see instructions) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.   | 31  | -195 |  |  |     |     |  |
| 32 If you have a loss, check the box that describes your investment in this activity (see instructions).<br>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . 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 the separate instructions.

Schedule C (Form 1040) 2013

**Part III Cost of Goods Sold** (see instructions)

|           |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
|-----------|--|-----------|--|---|-----------|--|---|-----------|--|---|-----------|--|---|-----------|--|---|-----------|--|---|-----------|--|---|-----------|--|---|
| <b>33</b> | Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>34</b> | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>35</b> | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>35</b></td><td></td><td></td></tr><tr><td><b>36</b></td><td></td><td></td></tr><tr><td><b>37</b></td><td></td><td></td></tr><tr><td><b>38</b></td><td></td><td></td></tr><tr><td><b>39</b></td><td></td><td></td></tr><tr><td><b>40</b></td><td></td><td>0</td></tr><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table> | <b>35</b> |  |   | <b>36</b> |  |   | <b>37</b> |  |   | <b>38</b> |  |   | <b>39</b> |  |   | <b>40</b> |  | 0 | <b>41</b> |  |   | <b>42</b> |  | 0 |
| <b>35</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>36</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>37</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>38</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>39</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>36</b> | Purchases less cost of items withdrawn for personal use . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>36</b></td><td></td><td></td></tr><tr><td><b>37</b></td><td></td><td></td></tr><tr><td><b>38</b></td><td></td><td></td></tr><tr><td><b>39</b></td><td></td><td></td></tr><tr><td><b>40</b></td><td></td><td>0</td></tr><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table>  | <b>36</b> |  |   | <b>37</b> |  |   | <b>38</b> |  |   | <b>39</b> |  |   | <b>40</b> |  | 0 | <b>41</b> |  |   | <b>42</b> |  | 0 |           |  |   |
| <b>36</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>37</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>38</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>39</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>37</b> | Cost of labor. Do not include any amounts paid to yourself . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>37</b></td><td></td><td></td></tr><tr><td><b>38</b></td><td></td><td></td></tr><tr><td><b>39</b></td><td></td><td></td></tr><tr><td><b>40</b></td><td></td><td>0</td></tr><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table>  | <b>37</b> |  |   | <b>38</b> |  |   | <b>39</b> |  |   | <b>40</b> |  | 0 | <b>41</b> |  |   | <b>42</b> |  | 0 |           |  |   |           |  |   |
| <b>37</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>38</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>39</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>38</b> | Materials and supplies . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>38</b></td><td></td><td></td></tr><tr><td><b>39</b></td><td></td><td></td></tr><tr><td><b>40</b></td><td></td><td>0</td></tr><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table>   | <b>38</b> |  |   | <b>39</b> |  |   | <b>40</b> |  | 0 | <b>41</b> |  |   | <b>42</b> |  | 0 |           |  |   |           |  |   |           |  |   |
| <b>38</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>39</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>39</b> | Other costs . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>39</b></td><td></td><td></td></tr><tr><td><b>40</b></td><td></td><td>0</td></tr><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table>   | <b>39</b> |  |   | <b>40</b> |  | 0 | <b>41</b> |  |   | <b>42</b> |  | 0 |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>39</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> | Add lines 35 through 39 . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>40</b></td><td></td><td>0</td></tr><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table>  | <b>40</b> |  | 0 | <b>41</b> |  |   | <b>42</b> |  | 0 |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>40</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> | Inventory at end of year . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>41</b></td><td></td><td></td></tr><tr><td><b>42</b></td><td></td><td>0</td></tr></table>   | <b>41</b> |  |   | <b>42</b> |  | 0 |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>41</b> |  |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 0         |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> | <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . . <table border="1" style="float: right; width: 150px;"><tr><td><b>42</b></td><td></td><td>0</td></tr></table>   | <b>42</b> |  | 0 |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |           |  |   |
| <b>42</b> |  | 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 2013, 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? . . . . . ☐ **Yes**    ☐ **No**

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes**    ☐ **No**

**47 a** Do you have evidence to support your deduction? . . . . . ☐ **Yes**    ☐ **No**

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes**    ☐ **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       |     |
|  |           |     |
|  |           |     |
|  |           |     |
|  |           |     |
|  |           |     |
|  |           |     |
|  |           |     |
|  |           |     |
| <b>48 Total other expenses.</b> Enter here and on line 27a . . . . . | <b>48</b> | 145 |

**Child and Dependent Care Expenses**1040  
1040A  
1040NR

2441

OMB No. 1545-0074

**2013**Attachment  
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](http://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<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|---------------------------|--|--|---------------------------------------|
|   | Central Bucks Community S | 16 Welden Dr<br>Doylestown PA 18901                                  | 23-1667960                             | 1,210                                 |
|   |                           |  |  |                                       |

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<br>social security number | (c) Qualified expenses you<br>incurred and paid in 2013 for<br>the person listed in column (a) |
|------------------------------|---------|---|--|
| First                        | Last    |   |  |
| RIYA                         | SENTHIL | 140-15-2567                                       | 1,210  |
|                              |         |   |  |

**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 . . . . .

**3** 1,210

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

**4** 120,405

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

**5**

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

**6** 0

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

**7** 120,555

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

If line 7 is:

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               |

| 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               |

**8** X 0.20

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions . . . . .

**9** 0

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

**10** 16,026

**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 . . . . .

**11** 0**For Paperwork Reduction Act Notice, see your tax return instructions.**Form **2441** (2013)

**Part III Dependent Care Benefits**

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2013. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> 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 . . . . .                                   | <b>12</b> | 600     |
| <b>13</b> | Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace period. See instructions . . . . .  | <b>13</b> |         |
| <b>14</b> | Enter the amount, if any, you forfeited or carried forward to 2014. See instructions . . . . .   | <b>14</b> | ( )     |
| <b>15</b> | Combine lines 12 through 14. See instructions . . . . .  | <b>15</b> | 600     |
| <b>16</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2013 for the care of the <b>qualifying person(s)</b> . . . . .   | <b>16</b> | 1,210   |
| <b>17</b> | Enter the <b>smaller</b> of line 15 or 16 . . . . .  | <b>17</b> | 600     |
| <b>18</b> | Enter your <b>earned income</b> . See instructions . . . . .   | <b>18</b> | 119,805 |
| <b>19</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>   | <b>19</b> |         |
| <b>20</b> | Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .  | <b>20</b> | 0       |
| <b>21</b> | Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19) . . . . .   | <b>21</b> | 5,000   |
| <b>22</b> | Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)<br><input checked="" type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .   | <b>22</b> | 0       |
| <b>23</b> | Subtract line 22 from line 15 . . . . .  | <b>23</b> | 600     |
| <b>24</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .   | <b>24</b> | 0       |
| <b>25</b> | <b>Excluded benefits. Form 1040 and 1040NR filers:</b> 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-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .  | <b>25</b> | 0       |
| <b>26</b> | <b>Taxable benefits. Form 1040 and 1040NR filers:</b> 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."<br><b>Form 1040A filers:</b> 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" . . . . . | <b>26</b> | 600     |

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

|           |   |           |       |
|-----------|---|-----------|-------|
| <b>27</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .   | <b>27</b> | 3,000 |
| <b>28</b> | <b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .  | <b>28</b> | 0     |
| <b>29</b> | Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit.<br><b>Exception.</b> If you paid 2012 expenses in 2013, see the instructions for line 9 . . . . . | <b>29</b> | 3,000 |
| <b>30</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here . . . . .  | <b>30</b> | 1,210 |
| <b>31</b> | Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .  | <b>31</b> | 1,210 |

Form **8863**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**▶ Information about Form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2013**Attachment  
Sequence No. **50**

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 | 2,453   |
| 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 | 120,555 |
| 4 | Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit. . . . .  | 4 | 59,445  |
| 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:<br>• Equal to or more than line 5, enter 1.000 on line 6 . . . . .<br>• 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. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>cannot</b> 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 | 2,453   |
| 8 | <b>Refundable American opportunity credit.</b> 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 | 981     |

**Part II Nonrefundable Education Credits**

|    |   |    |         |
|----|---|----|---------|
| 9  | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)  | 9  | 1,472   |
| 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: \$127,000 if married filing jointly; \$63,000 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:<br>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18<br>• 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 | <b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .                                    | 19 | 1,472   |

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

Form **8863** (2013)

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.

|  |  |
|--|--|
| <b>20</b> Student name (as shown on page 1 of your tax return)<br><br>RAMYA BALARAM  | <b>21</b> Student social security number (as shown on page 1 of your tax return)<br><br>148-17-5437  |
| <b>22</b> Educational institution information (see instructions)   |  |
| <b>a.</b> Name of first educational institution<br><br>BUCKS COUNTY COMM COLLEGE<br><br><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br>275 SWAMP ROAD<br>NEWTOWN, PA 18940<br><br><b>(2)</b> Did the student receive Form 1098-T from this institution for 2013? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br><b>(3)</b> Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .<br><b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T).<br>23-1646982 | <b>b.</b> Name of second educational institution (if any)<br><br><br><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br><br><br><b>(2)</b> Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><b>(3)</b> Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .<br><b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). |
| <b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.  |  |
| <b>24</b> Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.  |  |
| <b>25</b> Did the student complete the first 4 years of post-secondary education before 2013? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.  |  |
| <b>26</b> Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete <b>either</b> lines 27-30 <b>or</b> 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

|   |           |       |
|---|-----------|-------|
| <b>27</b> Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> . . . . .   | <b>27</b> | 3,810 |
| <b>28</b> Subtract \$2,000 from line 27. If zero or less enter -0- . . . . .  | <b>28</b> | 1,810 |
| <b>29</b> Multiply line 28 by 25% (.25) . . . . .   | <b>29</b> | 453   |
| <b>30</b> 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 . . . . . | <b>30</b> | 2,453 |

#### Lifetime Learning Credit

|   |           |   |
|---|-----------|---|
| <b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . . | <b>31</b> | 0 |
|---|-----------|---|



**Tuition and Fees Deduction**

OMB No. 1545-0074

**2013**Attachment  
Sequence No. **60**Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040A.**  
 ▶ **Information about Form 8917 and its instructions is at [www.irs.gov/form8917](http://www.irs.gov/form8917).**

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 2013 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  |  | 3 120,555  |
| 4  | Enter the total from either:  |  |  |
|  | <ul style="list-style-type: none"> <li>Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b></li> <li>Form 1040A, lines 16 through 18 . . . . .</li> </ul> |  | 4  |
| 5  | Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .   |  | 5 120,555  |
| <p>*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.</p> |   |  |  |
| 6  | <b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?  |  |  |
|  | <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000.   |  | 6 0  |
|  | <input checked="" type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.   |  |  |

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

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

HTA

Form **8917** (2013)

**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](http://www.irs.gov/form8829).**

Name(s) of proprietor(s)

Your social security number

**Part I Part of Your Home Used for Business**

|   |   |          |           |
|---|---|----------|-----------|
| <b>1</b>  | Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)  | <b>1</b> |           |
| <b>2</b>  | Total area of home  | <b>2</b> |           |
| <b>3</b>  | Divide line 1 by line 2. Enter the result as a percentage   | <b>3</b> | 0.00%     |
| <b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b> |   |          |           |
| <b>4</b>  | Multiply days used for daycare during year by hours used per day  | <b>4</b> | hr.       |
| <b>5</b>  | Total hours available for use during the year (365 days x 24 hours) (see instructions)  | <b>5</b> | 8,760 hr. |
| <b>6</b>  | Divide line 4 by line 5. Enter the result as a decimal amount   | <b>6</b> | 0.0000    |
| <b>7</b>  | 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 | <b>7</b> | 0.00%     |

**Part II Figure Your Allowable Deduction**

|   |  |                     |                       |
|---|--|---------------------|-----------------------|
| <b>8</b>  | Enter the amount from Schedule C, line 29, <b>plus</b> 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 | <b>8</b>            |                       |
| <b>See instructions for columns (a) and (b) before completing lines 9–21.</b> |  |                     |                       |
|   |  | (a) Direct expenses | (b) Indirect expenses |
| <b>9</b>  | Casualty losses (see instructions)   | <b>9</b>            |                       |
| <b>10</b>   | Deductible mortgage interest (see instructions)  | <b>10</b>           |                       |
| <b>11</b>   | Real estate taxes (see instructions)   | <b>11</b>           |                       |
| <b>12</b>   | Add lines 9, 10, and 11  | <b>12</b>           | 0                     |
| <b>13</b>   | Multiply line 12, column (b) by line 7   | <b>13</b>           | 0                     |
| <b>14</b>   | Add line 12, column (a) and line 13  | <b>14</b>           | 0                     |
| <b>15</b>   | Subtract line 14 from line 8. If zero or less, enter -0-   | <b>15</b>           | 0                     |
| <b>16</b>   | Excess mortgage interest (see instructions)  | <b>16</b>           |                       |
| <b>17</b>   | Insurance  | <b>17</b>           |                       |
| <b>18</b>   | Rent   | <b>18</b>           |                       |
| <b>19</b>   | Repairs and maintenance  | <b>19</b>           |                       |
| <b>20</b>   | Utilities  | <b>20</b>           |                       |
| <b>21</b>   | Other expenses (see instructions)  | <b>21</b>           |                       |
| <b>22</b>   | Add lines 16 through 21  | <b>22</b>           | 0                     |
| <b>23</b>   | Multiply line 22, column (b) by line 7   | <b>23</b>           | 0                     |
| <b>24</b>   | Carryover of operating expenses from 2012 Form 8829, line 42   | <b>24</b>           |                       |
| <b>25</b>   | Add line 22, column (a), line 23, and line 24  | <b>25</b>           | 0                     |
| <b>26</b>   | Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25   | <b>26</b>           | 0                     |
| <b>27</b>   | Limit on excess casualty losses and depreciation. Subtract line 26 from line 15  | <b>27</b>           | 0                     |
| <b>28</b>   | Excess casualty losses (see instructions)  | <b>28</b>           |                       |
| <b>29</b>   | Depreciation of your home from line 41 below   | <b>29</b>           |                       |
| <b>30</b>   | Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43  | <b>30</b>           |                       |
| <b>31</b>   | Add lines 28 through 30  | <b>31</b>           | 0                     |
| <b>32</b>   | Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31  | <b>32</b>           | 0                     |
| <b>33</b>   | Add lines 14, 26, and 32   | <b>33</b>           | 0                     |
| <b>34</b>   | Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)   | <b>34</b>           | 0                     |
| <b>35</b>   | <b>Allowable expenses for business use of your home.</b> 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  | <b>35</b>           | 0                     |

**Part III Depreciation of Your Home**

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

**Part IV Carryover of Unallowed Expenses to 2014**

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



## PA-40 - 2013

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 2012 PA Income Tax return.

15 2013 Estimated Installment Payments. REV-459B included.

16 2013 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 2014 estimated account.32 Amount of Line 29 you want to donate to the **PA Breast Cancer Coalition's Breast and Cervical Cancer Research Fund.**33 Amount of Line 29 you want to donate to the **Wild Resource Conservation Fund.**34 Amount of Line 29 you want to donate to the **Military Family Relief Assistance Program.**35 Amount of Line 29 you want to donate to the **Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund.**36 Amount of Line 29 you want to donate to the **Juvenile (Type 1) Diabetes Cure 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

040114

MOHAN L. MEHTA, CPA

(203) 791-0041

E-File Opt Out

Firm FEIN

Preparer's PTIN

066209008

P00634055

**PA-40 Schedule C - 2013****(08-13) 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 <b>Schedule C-1</b> ) | 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 NJ ANNUAL REPORT                            | A  | 0    |
| 14. Dues and publications             | 14  | 0 | B MISCELLANEOUS WEB                           | B  | 10   |
| 15. Other employee benefit programs   | 15  | 0 | C REGISTERED AGENT FE                         | C  | 135  |
| 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 - 2013

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<br>(a) | Date acquired<br>(b) | Cost or other basis<br>(c) | Depreciation allowed or<br>allowable in prior years<br>(d) | Method of computing<br>depreciation<br>(e) | Life or rate<br>(f) | Depreciation for<br>this year<br>(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<br>(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 O****Other Deductions**

PA-40 Schedule O

(06-13)

**2013**

OFFICIAL USE ONLY

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

Social Security Number (shown first)

SENTHIL K MURUGAN

048-98-6464

(See the instructions.)

**PART I - IRC Section 529 Qualified Tuition Program Contributions** (Limit \$14,000 per beneficiary, per taxpayer-spouse.)

| Beneficiary Information:  |                        | Contributions by: |  |        |  |
|---|------------------------|-------------------|--|--------|--|
| Name:   | Social Security Number | Taxpayer          |  | Spouse |  |
| 1. RIYA SENTHIL   | 140-15-2567 1.         | 14,000            |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
|   |                        |                   |  |        |  |
| 2. <b>Total IRC Section 529 Contributions</b> - Add all amounts listed (including amounts on additional schedules). | 2.                     | 14,000            |  | 0      |  |

**PART II - Other Deductions and Limitations**

|   |    |         |  |        |  |
|---|----|---------|--|--------|--|
| 3. <b>Medical Savings Account contributions allowed for federal purposes.</b>   | 3. | 0       |  | 0      |  |
| 4. <b>Health Savings Account contributions allowed for federal purposes.</b>  | 4. | 0       |  | 0      |  |
| 5. Add Lines 2, 3 and 4 and enter amounts here for taxpayer and/or spouse.  | 5. | 14,000  |  | 0      |  |
| 6. Total income reported on PA-40 Line 9 by taxpayer and spouse separately.   | 6. | 138,615 |  |        |  |
| 7. Lesser of Line 5 or Line 6 for taxpayer and/or spouse.   | 7. | 14,000  |  | 0      |  |
| 8. <b>Total Other Deductions</b> - Add the amounts from Line 7 for taxpayer and/or spouse together.<br>Enter here and on Line 10 of your PA-40. | 8. |         |  | 14,000 |  |

## PA SCHEDULE OC

(08-13)

PA DEPARTMENT OF REVENUE

2013

1303010027

OFFICIAL USE ONLY

## PA SCHEDULE OC – Other Credits

2013

Name of the individual or fiduciary claiming the credit(s). **Married taxpayers must file separate tax returns.**

Identification Number

SENTHIL K MURUGAN

048986464

If you received more than one type of other (restricted) credit as an owner of a pass-through entity, that entity should have provided you with a breakdown by credit type of the amounts of credits you are eligible to claim. Enter the amount from the breakdown statement on the appropriate lines of this schedule. If all tax credits listed on this schedule are passed through to you from pass-through entities and the amount on that schedule does not include a resident credit from another state or country, the total on Line 15 should equal the sum of the amounts of Total Other Credits from Line 9 of your RK-1(s) or Line 7 of your NRK-1(s).

|   | Credit<br>Description<br>Code | Awardee Tax ID<br>Number |     |   |  |
|---|-------------------------------|--------------------------|-----|---|--|
| 1. PA Employment Incentive Payments Credit. ....  |                               |                          | 1.  | 0 |  |
| 2. PA Job Creation Tax Credit. ....   |                               |                          | 2.  | 0 |  |
| 3. PA Research and Development Tax Credit. ....   |                               |                          | 3.  | 0 |  |
| 4. PA Film Production Tax Credit. ....  |                               |                          | 4.  | 0 |  |
| 5. PA Keystone Innovation Zone Tax Credit. ....   |                               |                          | 5.  | 0 |  |
| 6. PA Resource Enhancement and Protection Tax Credit. ....  |                               |                          | 6.  | 0 |  |
| 7. PA Neighborhood Assistance Program Tax Credit. ....  |                               |                          | 7.  | 0 |  |
| 8. PA Strategic Development Area Job Creation Tax Credit. ....  |                               |                          | 8.  | 0 |  |
| 9. PA Educational Improvement Tax Credit. ....  |                               |                          | 9.  | 0 |  |
| 10. PA Opportunity Scholarship Tax Credit. ....   |                               |                          | 10. | 0 |  |
| 11. Keystone Special Development Zone Tax Credit. ....  |                               |                          | 11. | 0 |  |
| 12. Historic Preservation Incentive Tax Credit. ....  |                               |                          | 12. | 0 |  |
| 13. Community-Based Services Tax Credit. ....   |                               |                          | 13. | 0 |  |
| 14. Other restricted credits not listed above. Enter type: _____  |                               |                          | 14. | 0 |  |
| 15. Total PA Other Credits. Add Lines 1 through 14. Enter the total here<br>and on Line 23 of Form PA-40 or Line 14 of Form PA-41. .... |                               |                          | 15. | 0 |  |

## INSTRUCTIONS



**IMPORTANT: A taxpayer and spouse must file separate PA-40 returns if one or both are claiming any credits on this schedule.**

**NOTE:** To obtain additional information and detailed instructions regarding the other (restricted) credits claimed on this form, visit the department's website at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Type "PIT Guide Chapter 17" in the search box to obtain more information on specific credits.

The following credits are reported on PA Schedule OC: PA Employment Incentive Payments Credit; PA Job Creation Tax Credit; PA Research and Development Tax Credit; PA Film Production Tax Credit; PA Keystone Innovation Zone Tax Credit; PA Resource Enhancement and Protection Tax Credit; PA Neighborhood Assistance Program Tax Credit; PA Strategic Development Area Job Creation Tax Credit; PA Educational Improvement Tax Credit; PA Opportunity Scholarship Tax Credit; Keystone Special Development Zone Tax Credit; Historic Preservation Incentive Tax Credit; and Community-Based Services Tax Credit. Submit supporting documentation required for the credit type you are claiming.

If you apply for and are awarded credits listed on this schedule, enter the amount of each credit awarded to you on the

appropriate line. If you are a shareholder of a PA S corporation or a partner in a partnership, enter your share of each credit from your PA Schedule RK-1 or PA Schedule NRK-1. For each credit you are claiming, enter the Credit Description Code that applies to the credit. Choose from the following codes: CY for current year credits; PT for credits from pass-through entities; PA for purchased or assigned credits; and CO for credits carried over from a prior year. If more than one code applies for any line, submit a statement to describe the credit or credits you are claiming on this schedule.

If you are claiming a credit that was passed through from a pass-through entity (Credit Description Code PT) or a purchased or assigned credit (Credit Description Code PA), enter the Credit Description Code in the designated column and enter the EIN or SSN of the taxpayer who was originally awarded the credit in the Awardee Tax ID Number column. If the business or farm that is awarded the credit reports its income on PA Schedule C or PA Schedule F, respectively, enter the SSN of the taxpayer who owns the business or farm in the Awardee Tax ID Number column. If the credit is a purchased or assigned credit, enter the seller's EIN or SSN in the Awardee Tax ID Number column.

1303010027

1303010027



**PA SCHEDULE W-2S****Wage Statement Summary**PA-40 Schedule W-2S  
(06-13)**2013**

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.**

| <b>Part A - Federal Forms W-2</b>                  |   | <b>SEE THE INSTRUCTIONS FOR WHEN TO SUBMIT FORM(S) W-2</b> |                           |                             |                                    |
|--|---|--|---------------------------|-----------------------------|------------------------------------|
| 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                                   | 120,000  | 137,500                   | 137,865                     | 4,232                              |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
|  |   |  |                           |                             |                                    |
| <b>Total Part A - Add the Pennsylvania columns</b> |   |  |                           | 137,865                     | 4,232                              |

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

|   |                |                |
|---|----------------|----------------|
| <b>TOTAL - Add the totals from Parts A and B</b>  | 137,865        | 4,232          |
| <b>Enter the TOTALS on your PA tax return on:</b> |                |                |
|   | <b>Line 1a</b> | <b>Line 13</b> |

- 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

# **Line 13 (PA 40) - Pennsylvania Income Tax Withheld**

|           |   |           |              |
|-----------|---|-----------|--------------|
| <b>1</b>  | Form W-2 . . . . .                                      | <b>1</b>  | <u>4,232</u> |
| <b>2</b>  | Form W-2G . . . . .                                     | <b>2</b>  | <u>0</u>     |
| <b>3</b>  | Form 1099-R . . . . .                                   | <b>3</b>  | <u>0</u>     |
| <b>4</b>  | Form 1099-G . . . . .                                   | <b>4</b>  | <u>0</u>     |
| <b>5</b>  | Form 1099-MISC . . . . .                                | <b>5</b>  | <u>0</u>     |
| <b>6</b>  | Form 1099-INT . . . . .                                 | <b>6</b>  | <u>0</u>     |
| <b>7</b>  | Form 1099-DIV . . . . .                                 | <b>7</b>  | <u>0</u>     |
| <b>8</b>  | Form 1099-MSA . . . . .                                 | <b>8</b>  | <u></u>      |
| <b>9</b>  | Form 1099-SSA . . . . .                                 | <b>9</b>  | <u></u>      |
| <b>10</b> | Form 1099-RRB . . . . .                                 | <b>10</b> | <u></u>      |
| <b>11</b> | Form 1099-A . . . . .                                   | <b>11</b> | <u></u>      |
| <b>12</b> | Form 1099-B . . . . .                                   | <b>12</b> | <u></u>      |
| <b>13</b> | Form 1099-C . . . . .                                   | <b>13</b> | <u></u>      |
| <b>14</b> | Form 1099-LTC . . . . .                                 | <b>14</b> | <u></u>      |
| <b>15</b> | Form 1099-OID . . . . .                                 | <b>15</b> | <u></u>      |
| <b>16</b> | Form 1099-PATR . . . . .                                | <b>16</b> | <u></u>      |
| <b>17</b> | Form 1099-Q . . . . .                                   | <b>17</b> | <u></u>      |
| <b>18</b> | Form 1099-S . . . . .                                   | <b>18</b> | <u></u>      |
| <b>19</b> | Form W-2GU . . . . .                                    | <b>19</b> | <u></u>      |
| <b>20</b> | PA tax withheld from other gross compensation . . . . . | <b>20</b> | <u>0</u>     |
| <b>21</b> | Total . . . . .   | <b>21</b> | <u>4,232</u> |

# 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 **2013**

*\*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<br><b>MURUGAN, SENTHIL K</b> |  | SPOUSE'S LAST NAME, FIRST NAME, MIDDLE INITIAL<br><b>BALARAM, RAMYA</b> |                          |
| STREET ADDRESS (No PO Box, RD or RR)<br><b>110 GALWAY CIRCLE</b>   |  |   |                          |
| SECOND LINE OF ADDRESS   |  |   |                          |
| CITY<br><b>CHALFONT</b>  |  | STATE<br><b>PA</b>  | ZIP CODE<br><b>18914</b> |

|   |                                    |                                    |   |                                       |
|---|------------------------------------|------------------------------------|---|---------------------------------------|
| DAYTIME PHONE NUMBER<br><b>(215) 716-1324</b> | RESIDENT PSD CODE<br><b>461108</b> | 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.<br/><b>Combining income is NOT permitted.</b></p> <p style="text-align: center;"><b>ONLY USE BLACK OR BLUE INK TO COMPLETE THIS FORM</b></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="text-align: center;"><b>048-98-6464</b></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<br/><input type="checkbox"/> deceased<br/><input type="checkbox"/> homemaker<br/><input type="checkbox"/> unemployed         </div> <div> <input type="checkbox"/> student<br/><input type="checkbox"/> military<br/><input type="checkbox"/> retired         </div> </div> | <p style="text-align: center;">Spouse's Social Security #</p> <p style="text-align: center;"><b>148-17-5437</b></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<br/><input type="checkbox"/> deceased<br/><input type="checkbox"/> homemaker<br/><input type="checkbox"/> unemployed         </div> <div> <input checked="" type="checkbox"/> student<br/><input type="checkbox"/> military<br/><input type="checkbox"/> retired         </div> </div> |
|--|---|---|

|  |             |       |
|--|-------------|-------|
| 1. Gross Compensation as Reported on W-2(s). (Enclose W-2s) . . . . .                            | 138,465 .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. <b>Total Taxable Earned Income</b> (Subtract Line 2 from Line 1 and add Line 3) . . .         | 138,465 .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) . . . . .                      | 138,465 .00 | 0 .00 |
| 9. <b>Total Tax Liability</b> (Line 8 multiplied by 1.0000% ) . . . . .                          | 1,385 .00   | 0 .00 |
| 10. Total Local Earned Income Tax Withheld as Reported on W-2(s) . . . . .                       | 1,379 .00   | 0 .00 |
| 11. Quarterly Estimated Payments/Credit From Previous Tax Year . . . . .                         | .00         | .00   |
| 12. Miscellaneous Tax Credits . . . . .  | 0 .00       | 0 .00 |
| 13. <b>TOTAL PAYMENTS and CREDITS</b> (Add Lines 10 through 12) . . . . .                        | 1,379 .00   | 0 .00 |
| 14. <b>Refund</b> IF MORE THAN \$1.00, enter amount (or select option in 15) . . . . .           | 0 .00       | 0 .00 |
| 15. <b>Credit Taxpayer/Spouse</b> (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. <b>EARNED INCOME TAX BALANCE DUE</b> (Line 9 minus Line 13) . . . . .                        | 6 .00       | 0 .00 |
| 17. <b>Penalty after April 15*</b> (multiply Line 16 by ) . . . . .                              | 0 .00       | 0 .00 |
| 18. <b>Interest after April 15*</b> (multiply Line 16 by ) . . . . .                             | 0 .00       | 0 .00 |
| 19. <b>TOTAL PAYMENT DUE</b> (Add Lines 16, 17, and 18) . . . . .                                | 6 .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<br><b>MOHAN L. MEHTA,</b> | <b>MOHAN L. MEHTA,</b>                 | PHONE NUMBER<br><b>(203) 791-0041</b> |

# Repayment of the First-Time Homebuyer Credit

OMB No. 1545-0074

► Attach to Form 1040, Form 1040NR, or Form 1040X.

► Information about Form 5405 and its separate instructions is at [www.irs.gov/form5405](http://www.irs.gov/form5405).

Attachment  
Sequence No. **58**

Name(s) shown on return

RAMYA BALARAM

Your social security number

148-17-5437

## Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

- 1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ►
- 2 If you meet the following conditions, check here . . . . . ► ☐
- I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 3 Check the box below that applies to you. See the instructions for the definition of "related person."
- a ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
- b ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.
- c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.
- d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.
- e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ►
- The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).
- g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I did not have a gain (see instructions).
- h ☐ The taxpayer who claimed the credit died in 2013. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2013 with the deceased taxpayer, see instructions. Otherwise, stop here.

## Part II Repayment of the Credit

- |  |   |   |  |
|--|---|---|--|
| 4 Enter the amount of the credit you claimed on Form 5405 for a prior year. See instructions if you filed a joint return for the year you claimed the credit or you checked the box on line 3f or 3g . . . . . | 4 |   |  |
| 5 If you purchased the home in 2008, enter the amount of the credit you repaid with your 2010, 2011, and 2012 returns. Otherwise, enter -0- . . . . .  | 5 | 0 |  |
| 6 Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8 . . . . .                   | 6 | 0 |  |
| 7 Enter the gain on the disposition of your main home (from line 15 below) . . . . .   | 7 |   |  |
| 8 <b>Amount of the credit to be repaid.</b> See instructions . . . . .   | 8 |   |  |

Next: Enter the amount from line 8 on your 2013 Form 1040, line 59b, or Form 1040NR, line 58b.

## Part III Form 5405 Gain or (Loss) Worksheet

**Note:** Complete this part only if your home was destroyed or you sold your home to someone who is not related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

- |   |    |   |  |
|---|----|---|--|
| 9 Selling price of home, insurance proceeds, or gross condemnation award . . . . .  | 9  |   |  |
| 10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award . . . . .       | 10 |   |  |
| 11 Subtract line 10 from line 9. This is the amount realized on the sale of the home . . . . .  | 11 | 0 |  |
| 12 Adjusted basis of home sold (from line 13 of Worksheet 1 in Pub. 523) . . . . .  | 12 |   |  |
| 13 Enter the first-time homebuyer credit claimed on Form 5405 <b>minus</b> the amount of the credit you repaid with your 2010, 2011, and 2012 tax returns . . . . . | 13 |   |  |
| 14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit . . . . .  | 14 | 0 |  |
| 15 Subtract line 14 from line 11 . . . . .  | 15 | 0 |  |

• If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if you purchased the home in 2008 or you purchased the home after 2008 and the event occurred in 2011.

• If line 15 is -0- or less, check the box on line 3b of Form 5405. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You do not have to repay the credit.