

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

Invoice

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

Invoice Date: March 10, 2011

Statement of Charges

Tax return preparation fee	185.00
Electronic Filing Fee	10.00

TOTAL	<u><u>195.00</u></u>
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MOHAN L MEHTA, CPA
P.O. BOX 8888
NEW FAIRFIELD, CT 06812-8888
Phone: (203) 791-0041
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mohanmehta@hotmail.com

March 10, 2011

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

Dear SENTHIL and RAMYA,

Enclosed please find two copies of your 2010 federal income tax return, which were prepared based on the information you provided. File one copy with the Internal Revenue Service and retain the second copy for your records. Please review, sign, and date your filing copy before mailing.

As requested, your federal tax refund in the amount of \$18,049 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. You can also call the IRS TeleTax System at (800) 829-4477 or the IRS Refund Hotline at (800) 829-1954. When you call or visit the IRS.gov website, 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 (\$18,049)

We recommend that you mail your federal return on or before April 18, 2011, using the United States Post Office certified mail service or an approved delivery service that will provide proof of your mailing date, to:

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0002

We have also prepared your 2010 New Jersey 1040NR individual income tax return based on the information you provided. Please review the enclosed copy, then sign the e-file Signature Authorization Form NJ NR 8879 and return it to us. When we receive the signed authorization we will e-file your return. As requested, your New Jersey 1040NR tax refund of \$1,665 will be deposited directly into your checking account.

We have also prepared your 2010 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 8453 and return it to us. When we receive the signed authorization we will e-file your return. As requested, your Pennsylvania 40 tax refund of \$652 will be deposited directly into your checking account.

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

Sincerely,

MOHAN L MEHTA,
MOHAN L MEHTA, CPA

Your marginal federal tax rate ("tax bracket") for 2010 was 25%.

Your average federal tax rate for 2010 was 14%.

**Federal
Tax Return
for**

SENTHIL K MURUGAN and RAMYA BALARAM

2010

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

NJ-8879Department of the Treasury
Division of Revenue**NJ e-file Signature Authorization**▶ Do not send to New Jersey. Keep for your records.
▶ See instructions.**2010**

Taxpayer's name Do not mail the NJ-8879 to New Jersey MURUGAN SENTHIL K	Social security number 048-98-6464
Spouse's name or Civil Union Prtnr's BALARAM RAMYA	Spouse's social security number or Civil Union Prtnr's 148-17-5437

Part I Tax Return Information—Tax Year Ending December 31, 2010 (Whole Dollars Only)

1	New Jersey Taxable income	1	69,425
2	Total tax	2	2,168
3	New Jersey income tax withheld	3	3,833
4	Refund	4	1,665
5	Amount you owe	5	0

Part II Declaration and Signature Authorization of Taxpayer

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, 2010 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. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as 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, to enter my PIN 73674 as my signature
ERO firm name do not enter all zeros
on my tax year 2010 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2010 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

(or Civil Union Prtnr's PIN)

☒ I authorize MOHAN L MEHTA, to enter my PIN 72692 as my signature
ERO firm name do not enter all zeros
on my tax year 2010 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2010 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 ▶ _____
or Civil Union Prtnr's

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication—Practitioner PIN Method**

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 on the tax year 2010 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.

ERO's signature ▶ _____ Date ▶ 3/7/2011

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

Declaration Control Number (DCN)

00 - 061194 00073 - 1

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

Form PA-8453

PENNSYLVANIA INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

2010

For the year Jan. 1 - Dec. 31, 2010

Print
or
Type

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

The above information must match that on the electronic return exactly.

Check
Proper
Filing Status

☐ Single ☒ Married, Filing Jointly ☐ Deceased Daytime Telephone Number
☒ Married, Filing Separately ☐ Final Return (215) 716-1324

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

1. Adjusted PA taxable income (Form PA-40, Line 11)	1.	123,699
2. PA tax liability (Form PA-40, Line 12)	2.	3,798
3. Total PA tax withheld (Form PA-40, Line 13)	3.	2,319
4. Amount to be refunded (Form PA-40, Line 29)	4.	652
5. Total payment (tax due) (Form PA-40, Line 27)	5.	0

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

6. Routing transit number (RTN) 211391825 The first two numbers of the RTN must be 01 through 12 or 21 through 32.
 7. Depositor account number (DAN) 11531530
 8. Type of account: ☒ Checking ☐ Savings
 9. Debit date _____

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

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

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

I declare under penalties of perjury compared the information on my return with the information I provided to my electronic return originator and the amounts match those on my 2010 PA Tax Return (Form PA-40). To the best of my knowledge, my return is true and complete. I consent my return and accompanying schedules and statements may be sent to the Internal Revenue Service (IRS) by my electronic return originator, and subsequently by the IRS to the PA Department of Revenue. If I am filing from a home computer, I understand I am required to keep this form and supporting documents for three years.

Sign Here Your signature _____ Date _____ Spouse's signature. If a joint return, BOTH must sign. _____ Date _____

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

I declare I have received the above-named taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I obtained the taxpayer's signature on this form before submitting this return to the PA Department of Revenue. I provided the taxpayer with a copy of all forms and information to be filed with the IRS and the PA Department of Revenue and followed all other requirements specified by the PA Department of Revenue and described in the IRS Publication 1345, Handbook for Electronic Filers of Individual Tax Returns (Tax Year 2010). If I am the preparer, under penalty of perjury I declare I examined the above-named taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. I understand I am required to keep this form and supporting documents for three years.

ERO's Use Only	ERO's signature 	Date 3/7/2011	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	EIN/SSN or PTIN 06-6209008
	Firm's name (or yours, if self-employed) and address 	MOHAN L MEHTA, P.O. BOX 8888 NEW FAIRFIELD, CT 06812-8888			
Paid Preparer's Use Only	Preparer's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	EIN/SSN or PTIN 06-6209008
	Firm's name (or yours if self-employed) and address 	MOHAN L MEHTA, P.O. BOX 8888 NEW FAIRFIELD, CT 06812-8888			
			Daytime Telephone Number (203) 791-0041		

KEEP THIS FORM AND THE REQUIRED ATTACHMENTS FOR THREE YEARS.

Please DO NOT mail this form.

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A

Name, Address, and SSN See separate instructions.	P	For the year Jan. 1–Dec. 31, 2010, or other tax year beginning _____, ending _____		OMB No. 1545-0074	
	R	Your first name SENTHIL	M.I. K	Last name MURUGAN	Suffix
	I	If a joint return, spouse's first name RAMYA	M.I. 	Last name BALARAM	Suffix
	N	Home address (number and street). If you have a P.O. box, see instructions. 110 GALWAY CIRCLE			Apt. no.
Presidential Election Campaign	C	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. CHALFONT PA 18914			Your social security number 048-98-6464 Spouse's social security number 148-17-5437 ▲ Make sure the SSN(s) above and on line 6c are correct.
	A				
R	Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse				

Filing Status 1 ☐ Single 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.

2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

5 ☐ Qualifying widow(er) with dependent child

Exemptions If more than four dependents, see instructions and check here <input type="checkbox"/>	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b 2																									
	6b <input checked="" type="checkbox"/> Spouse																													
	c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">(1) First name</th> <th style="width:25%;">Last name</th> <th style="width:25%;">(2) Dependent's social security number</th> <th style="width:25%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)</th> </tr> </thead> <tbody> <tr> <td>RIYA</td> <td>SENTHIL</td> <td>140-15-2567</td> <td>Daughter</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td><input type="checkbox"/></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td><input type="checkbox"/></td> </tr> </tbody> </table>				(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 page 15)	RIYA	SENTHIL	140-15-2567	Daughter	<input checked="" type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>	No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 3
	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)																									
	RIYA	SENTHIL	140-15-2567	Daughter	<input checked="" type="checkbox"/>																									
					<input type="checkbox"/>																									
				<input type="checkbox"/>																										
				<input type="checkbox"/>																										
d Total number of exemptions claimed																														

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 20. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	119,495
	8a	Taxable interest. Attach Schedule B if required	8a	39
	b	Tax-exempt interest. Do not include on line 8a	8b	
	9a	Ordinary dividends. Attach Schedule B if required	9a	
	b	Qualified dividends	9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	-10
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions	15a	
	b	Taxable amount	15b	
	16a	Pensions and annuities	16a	
	b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18	Farm income or (loss). Attach Schedule F	18		
19	Unemployment compensation	19		
20a	Social security benefits	20a		
b	Taxable amount	20b	0	
21	Other income. List type and amount	21		
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	119,524	

Adjusted Gross Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses. Attach Form 3903	26	
	27	One-half of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid	31a	
	b	Recipient's SSN	31b	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Tuition and fees. Attach Form 8917	34	
	35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36		
37	Subtract line 36 from line 22. This is your adjusted gross income	37	119,524	

Tax and Credits	38	Amount from line 37 (adjusted gross income).	38	119,524
	39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. } Total boxes checked 39a <input type="checkbox"/>		
		if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. }		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here. 39b <input type="checkbox"/>		
	40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	13,777
	41	Subtract line 40 from line 38	41	105,747
	42	Exemptions. Multiply \$3,650 by the number on line 6d	42	10,950
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	94,797
	44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	16,056
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	16,056	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48	480	
49	Education credits from Form 8863, line 23	49	1,548	
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit (see instructions)	51	500	
52	Residential energy credits. Attach Form 5695	52		
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53		
54	Add lines 47 through 53. These are your total credits	54	2,528	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	13,528	
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax	60	13,528	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	21,745
	62	2010 estimated tax payments and amount applied from 2009 return	62	
	63	Making work pay credit. Attach Schedule M	63	800
	64a	Earned income credit (EIC)	64a	
	b	Nontaxable combat pay election 64b		
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	1,032
	67	First-time homebuyer credit from Form 5405, line 10	67	8,000
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	31,577	
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	18,049
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/>	74a	18,049
	b	Routing number <u>211391825</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <u>11531530</u>		
75	Amount of line 73 you want applied to your 2011 estimated tax	75		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions	76	0
	77	Estimated tax penalty (see instructions)	77	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name Preparer	Phone no. 203-791-0041	Personal identification number (PIN) 81538	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation PROJECT MANAGER	Daytime phone number (215) 716-1324
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation STUDENT	
	Print/Type preparer's name MOHAN L MEHTA,	Preparer's signature MOHAN L MEHTA,	Date 3/7/2011	Check <input checked="" type="checkbox"/> if self-employed
Paid Preparer Use Only	Firm's name MOHAN L MEHTA, CPA	Firm's EIN 06-6209008		
	Firm's address P.O. BOX 8888 NEW FAIRFIELD CT 06812-8888	Phone no. (203) 791-0041		

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2010Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

SENTHIL K MURUGAN and RAMYA BALARAM

048-98-6464

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- | | | | | |
|---|-----------------------------------------------------------------------|---|---------|---|
| 1 | Medical and dental expenses (see instructions) | 1 | | |
| 2 | Enter amount from Form 1040, line 38 | 2 | 119,524 | |
| 3 | Multiply line 2 by 7.5% (.075) | 3 | 8,964 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | 0 |

**Taxes You
Paid**

5 State and local (check only one box):

- | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------|---|-------|--------|
| a | <input checked="" type="checkbox"/> Income taxes, or | 5 | 6,195 | |
| b | <input type="checkbox"/> General sales taxes | 6 | 4,075 | |
| 6 | Real estate taxes (see instructions) | 6 | | |
| 7 | New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b | 7 | | |
| 8 | Other taxes. List type and amount ▶ | 8 | | |
| 9 | Add lines 5 through 8 | 9 | | 10,270 |

**Interest
You Paid**

- | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|-------|
| 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | 3,042 | |
| 11 | Home mortgage interest not reported to you on Form 1098. If to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶
Name _____
Address _____
TIN _____ | 11 | | |
| 12 | Points not reported to you on Form 1098. See instructions for special rules | 12 | | |
| 13 | Mortgage insurance premiums (see instructions) | 13 | | |
| 14 | Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | | |
| 15 | Add lines 10 through 14 | 15 | | 3,042 |

**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

- | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------|----|-----|-----|
| 16 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | 265 | |
| 17 | Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | 200 | |
| 18 | Carryover from prior year | 18 | | |
| 19 | Add lines 16 through 18 | 19 | | 465 |

**Casualty and
Theft Losses**

- | | | | | |
|----|-------------------------------------------------------------------|----|--|--|
| 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | 20 | | |
|----|-------------------------------------------------------------------|----|--|--|

**Job Expenses
and Certain
Miscellaneous
Deductions**

- | | | | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------|----|---------|---|
| 21 | Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | 21 | | |
| 22 | Tax preparation fees | 22 | 170 | |
| 23 | Other expenses—investment, safe deposit box, etc. List type and amount ▶ | 23 | | |
| 24 | Add lines 21 through 23 | 24 | 170 | |
| 25 | Enter amount from Form 1040, line 38 | 25 | 119,524 | |
| 26 | Multiply line 25 by 2% (.02) | 26 | 2,390 | |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | | 0 |

**Other
Miscellaneous
Deductions**

- | | | | | |
|----|---------------------------------------------------------|----|--|--|
| 28 | Other—from list in instructions. List type and amount ▶ | 28 | | |
|----|---------------------------------------------------------|----|--|--|

**Total
Itemized
Deductions**

- | | | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------|----|--|--------|
| 29 | Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 | 29 | | 13,777 |
| 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/> | | | |

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

2010

Attachment
Sequence No. **09**

Name of proprietor SENTHIL K MURUGAN		Social security number (SSN) 048-98-6464
A Principal business or profession, including product or service (see instructions) Consulting - Information Technology		B Enter code from pages C-9, 10, & 11 518210
C Business name. If no separate business name, leave blank. YORK DECISION SYSTEMS LLC		D Employer ID number (EIN), if any 26-2440593
E Business address (including suite or room no.) ► 111 Kings Village City, town or post office, state, and ZIP code Budd Lake, NJ 07828		
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 2010? 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 2010, check here		<input type="checkbox"/>

Part I Income

1 Gross receipts or sales. Caution. See instructions and check the box if: <ul style="list-style-type: none"> This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. 	<input type="checkbox"/>		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		0
4 Cost of goods sold (from line 42 on page 2)	4		
5 Gross profit. Subtract line 4 from line 3	5		0
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7		0

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense	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):		
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	
16 Interest:			24 Travel, meals, and entertainment:		
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	
			27 Other expenses (from line 48 on page 2)	27	10
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28				10
29 Tentative profit or (loss). Subtract line 28 from line 7	29				-10
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. 	31				-10
32 If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. 					
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

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

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶
44	Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:
a	Business
b	Commuting (see instructions)
c	Other
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Miscellaneous - website		10
48 Total other expenses. Enter here and on page 1, line 27	48	10

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

1040
1040A
1040NR

2441

OMB No. 1545-0074

2010Attachment
Sequence No. **21**

Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464

Part I Persons or Organizations Who Provided the Care—You must complete this part.

(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Little Learner Academy	30 Old Budd Lake Road Budd Lake NJ	22-3013095	3,329
	CB Commnity Before After	16 Welden Dr Doylestown PA 18901	23-1667960	570

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 59, or Form 1040NR, line 58.**Part II** Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2010 for the person listed in column (a)
First	Last		
RIYA	SENTHIL	140-15-2567	3,299

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**

2,400

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

119,485

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

3,000

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

2,400

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

119,524

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 2009 expenses in 2010, see the instructions**9**

480

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

16,056

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**

480

For Paperwork Reduction Act Notice, see your tax return instructions.Form **2441** (2010)

(HTA)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	600
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15	600
16	Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s)	16	3,899
17	Enter the smaller of line 15 or 16	17	600
18	Enter your earned income . See instructions	18	119,485
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19	3,000
20	Enter the smallest of line 17, 18, or 19	20	600
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22	0
23	Subtract line 22 from line 15	23	600
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	600
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"	26	0

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

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27	3,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	600
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2009 expenses in 2010, see the instructions for line 9	29	2,400
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	3,299
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	2,400

**Education Credits (American Opportunity and
Lifetime Learning Credits)**

► See separate instructions to find out if you are eligible to take the credits.
► Attach to Form 1040 or Form 1040A.

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 and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Part I American Opportunity Credit

Caution: You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	SENTHIL MURUGAN	048-98-6464	80	0	0	80
	RAMYA BALARAM	148-17-5437	4,000	2,000	500	2,500
				0	0	0
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III ►					2 2,580

Part II Lifetime Learning Credit.

Caution: You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total		4 0
5	Enter the smaller of line 4 or \$10,000		5 0
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV		6 0

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

(HTA)

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2	7	2,580
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	180,000
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	119,524
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	60,476
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	20,000
12	If line 10 is: <ul style="list-style-type: none"> • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) 	12	1.00000
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the year and meet the conditions on page 4 of the instructions, you cannot take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input type="checkbox"/>	13	2,580
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below	14	1,032

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13	15	1,548
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)	16	0
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	17	
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18	
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	0
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20	
21	If line 19 is: <ul style="list-style-type: none"> • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) 	21	0.00000
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) <input type="checkbox"/>	22	0
23	Nonrefundable education credits. Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	23	1,548

*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.

First-Time Homebuyer Credit and Repayment of the Credit

► **Attach to your 2009 or 2010 Form 1040, Form 1040NR, or Form 1040X.**
► **See separate instructions.**

OMB No. 1545-0074

Attachment
Sequence No. **58**

Note. Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

110 GALWAY CIRCLE, CHALFONT, PA 18914

B Date purchased (MM/DD/YYYY) (see instructions) ► 06/18/2010

Note. If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

C If the date purchased is after April 30, 2010, and before October 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

☒ **Yes.** Go to line E. See instructions for documentation to be attached.

☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

D If you meet the following conditions, check here ☐
I (or my spouse if married) was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011, and before July 1, 2011, I entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. See instructions.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☒ **No.** Go to line F.

☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

F If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) ☐

Part II Credit

1 Enter the purchase price of the new home (see instructions)	1	254,000	
2 Multiply line 1 by 10% (.10) and enter the result here	2	25,400	
3 If you qualify for the credit as (check the applicable box): <input checked="" type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. <input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	8,000	
4 Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	8,000	
5 Enter your modified adjusted gross income (see instructions)	5	119,524	
6 Enter \$125,000 (\$225,000 if married filing jointly)	6	225,000	
7 Is line 5 more than line 6? No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7	0	
8 Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places)	8	0 . 000	
9 Multiply line 4 by line 8	9	0	
10 Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 or 2010 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X	10	8,000	



You must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Tuition and Fees Deduction

See Instructions.
Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2010

Attachment
 Sequence No. **60**

Name(s) shown on return
SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number
048-98-6464



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

Before you begin:

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2010 Form 1040 instructions for line 36.

	(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) 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	119,524
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees *If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.	5	119,524
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. } Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.	6	0

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

► **Attach to Form 1040A or 1040.**

► **See separate instructions.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

Name(s) shown on return

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

048-98-6464



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

☒ **No.** Enter your earned income (see instructions)

1a	119,485
-----------	---------

b Nontaxable combat pay included on line 1a (see instructions)

1b

2 Multiply line 1a by 6.2% (.062)

2	7,408
----------	-------

3 Enter \$400 (\$800 if married filing jointly)

3	800
----------	-----

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)

4	800
----------	-----

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22

5	119,524
----------	---------

6 Enter \$75,000 (\$150,000 if married filing jointly)

6	150,000
----------	---------

7 Is the amount on line 5 more than the amount on line 6?

☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5

7	0
----------	---

8 Multiply line 7 by 2% (.02)

8	0
----------	---

9 Subtract line 8 from line 4. If zero or less, enter -0-

9	800
----------	-----

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

☒ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly)

10	0
-----------	---

11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40

11	800
-----------	-----

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

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.**

► **See separate instructions.**

Name(s) of proprietor(s)

SENTHIL K MURUGAN

Your social security number

048-98-6464

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,100
3	Divide line 1 by line 2. Enter the result as a percentage	3	10.91%
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	0.0000
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	10.91%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions	8	-10
See instructions for columns (a) and (b) before completing lines 9-21.			
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	0
13	Multiply line 12, column (b) by line 7	13	0
14	Add line 12, column (a) and line 13	14	0
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	0
23	Multiply line 22, column (b) by line 7	23	0
24	Carryover of operating expenses from 2009 Form 8829, line 42	24	
25	Add line 22 column (a), line 23, and line 24	25	0
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43	30	
31	Add lines 28 through 30	31	0
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	0
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	0

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2011

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

Form 1040 Comparison

2010

		Prior Year	Current Year	Difference	%
Income	7 Wages, salaries, tips, etc.	7 114,872	119,495	4,623	4%
	8a Taxable interest income (Schedule B)	8a 87	39	-48	-55%
	b Tax-exempt interest income.	8b		0	0%
	9a Ordinary dividends (Schedule B)	9a		0	0%
	b Qualified dividends	9b		0	0%
	10 Taxable refunds of state and local income taxes	10		0	0%
	11 Alimony received	11		0	0%
	12 Business income or (loss) (Schedule C)	12 -185	-10	175	95%
	13 Capital gain or (loss) (Schedule D)	13		0	0%
	14 Other gains or (losses) (Form 4797)	14		0	0%
	15a Total IRA distributions	15a		0	0%
	b Taxable amount of total IRA distributions	15b		0	0%
	16a Total pensions and annuities	16a		0	0%
	b Taxable amount of total pensions and annuities	16b		0	0%
	17 Rents, royalties, partnerships, etc. (Schedule E)	17		0	0%
	18 Farm income or (loss) (Schedule F).	18		0	0%
	19 Unemployment compensation (insurance)	19		0	0%
	20a Social security benefits.	20a		0	0%
	b Taxable amount of social security benefits.	20b		0	0%
	21 Other income	21		0	0%
	22 Total income.	22 114,774	119,524	4,750	4%
Adjustments to Income	23 Educator expenses	23		0	0%
	24 Certain business expenses (Form 2106 or 2106-EZ)	24		0	0%
	25 Health savings account deduction (Form 8889)	25		0	0%
	26 Moving expenses (Form 3903).	26		0	0%
	27 One-half of self-employment tax (Schedule SE)	27		0	0%
	28 Self-employed SEP, SIMPLE, and qualified plans	28		0	0%
	29 Self-employed health insurance deduction	29		0	0%
	30 Penalty on early withdrawal of savings	30		0	0%
	31 Alimony paid	31		0	0%
	32 IRA deduction	32		0	0%
	33 Student loan interest deduction	33		0	0%
	34 Tuition and fees deduction (Form 8917)	34		0	0%
	35 Domestic production activities deduction (Form 8903).	35		0	0%
	36 Total adjustments. Add lines 23 through 35	36 0	0	0	0%
AGI	37 AGI. Subtract line 36 from line 22.	37 114,774	119,524	4,750	4%

Form 1040 Comparison (Page 2)

			Prior Year	Current Year	Difference	%	
Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	114,774	119,524	4,750	4%
	40	Itemized deductions or your standard deduction	40	11,400	13,777	2,377	21%
	41	Subtract line 40 from line 38	41	103,374	105,747	2,373	2%
	42	Exemption amount	42	10,950	10,950	0	0%
	43	Taxable income. Subtract line 42 from line 41	43	92,424	94,797	2,373	3%
	44	Tax.	44	15,481	16,056	575	4%
	45	Alternative minimum tax (Form 6251)	45			0	0%
	46	Add lines 44 and 45	46	15,481	16,056	575	4%
	47	Foreign tax credit (Form 1116)	47			0	0%
	48	Credit for child and dependent care expenses (Form 2441)	48		480	480	0%
	49	Education credits (Form 8863)	49	48	1,548	1,500	3125%
	50	Retirement savings contributions credit (Form 8880)	50			0	0%
	51	Child tax credit	51	750	500	-250	-33%
	52	Residential energy credits (Form 5695)	52			0	0%
	53	Other credits	53			0	0%
	54	Total credits. Add lines 47 through 53	54	798	2,528	1,730	217%
	55	Subtract line 54 from line 46	55	14,683	13,528	-1,155	-8%
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%
	59	Additional taxes (AEIC payments and Household empl. taxes)	59			0	0%
		Other taxes to be included on line 60				0	0%
	60	Total tax. Add lines 55 through 59	60	14,683	13,528	-1,155	-8%
Payments	61	Federal income tax withheld	61	20,592	21,745	1,153	6%
	62	Estimated tax payments	62			0	0%
	63	Making work pay credits	63	800	800	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	32	1,032	1,000	3125%
	67	First-time homebuyer credit (Form 5405)	67		8,000	8,000	0%
	68	Amount paid with Form 4868 (extension request)	68			0	0%
	69	Excess social security and tier 1 RRTA tax withheld	69			0	0%
	70	Credit for federal tax on fuels (Form 4136)	70			0	0%
	71	Other credits	71			0	0%
		72	Total payments. Add lines 61 through 70	72	21,424	31,577	10,153
Refund or Amount You Owe	73	Amount Overpaid	73	6,741	18,049	11,308	168%
	74	Amount to be Refunded To You.	74	6,741	18,049	11,308	168%
	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%

Form 1040 Comparison (Schedule A)

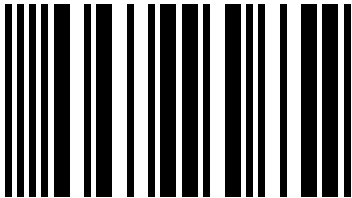
2010

			Prior Year	Current Year	Difference	%
Medical and Dental Expenses	1	Medical and dental expenses	1		0	0%
	3	Multiply Form 1040's AGI by 7.5% (.075)	3	0	8,964	0%
	4	Total medical and dental. Subtract line 3 from line 1	4	0	0	0%
Taxes You Paid	5	State and local income taxes or sales taxes	5		6,195	0%
	6	Real estate taxes	6		4,075	0%
	7	New motor vehicle taxes	7		0	0%
	8	Other taxes	8		0	0%
	9	Total taxes. Add the amounts on lines 5 through 8.	9	0	10,270	0%
Interest You Paid	10	Deductible home mortgage interest.	10		3,042	0%
	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	0	3,042	0%
Gifts to Charity	16	Contributions by cash or check.	16		265	0%
	17	Contributions by other than cash or check.	17		200	0%
	18	Carryover from prior year	18		0	0%
	19	Total contributions. Add amounts on lines 16 through 18	19	0	465	0%
Theft Losses	20	Casualty or theft loss(es) (Form 4684)	20		0	0%
Job Expenses and Most Other Misc. Deductions	21	Unreimbursed employee expenses	21		0	0%
	22	Tax preparation fees	22		170	0%
	23	Other expenses (i.e. investment)	23		0	0%
	24	Add the amounts on lines 21 through 23. Enter the total	24	0	170	0%
	26	Multiply Form 1040's AGI by 2% (.02)	26	0	2,390	0%
	27	Subtract line 26 from line 24. Enter the result	27	0	0	0%
Other Misc. Deductions	28	Other miscellaneous deductions	28		0	0%
Total Itemize	29	Total itemized deductions	29	0	13,777	0%

Prior Year Total itemized deductions

1	Add the amounts from prior year column, lines 4, 9, 15, 19, 20, 27, and 28	1	0
2	Add the amounts on Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28	2	0
3	Subtract line 2 from line 1	3	0
	If line 3 is zero or less, enter the amount from line 1 on prior year column of line 29 above		
4	Multiply line 3 by 80% (.80)	4	0
5	Enter AGI	5	0
6	Enter \$83,400 if MFS, otherwise enter \$166,800	6	166,800
7	Subtract line 6 from line 5	7	0
	If line 7 is zero or less, enter the amount from line 1 on prior year column of line 29 above		
8	Multiply line 7 above by 3% (.03)	8	0
9	Enter the SMALLER of line 4 or line 8	9	0
10	Divide line 9 by 1.5	10	0
11	Subtract line 10 from line 9	11	0
12	TOTAL ITEMIZED DEDUCTIONS. Subtract line 11 from from line 1. Enter the result on prior year column of line 29 above	12	0

NJ
1040NR
2010



STATE OF NEW JERSEY INCOME TAX

NONRESIDENT RETURN

For Tax Year Jan.-Dec. 31, 2010 or Other Tax Year

Beginning , 2010 Ending , 20

Check block ☐ if application for Federal extension is
attached or enter confirmation number 1015

(Joint Filers enter first name and initial of each- Enter spouse/civil union partner last name ONLY if different)

Your SS#
048-98-6464
Spouse/Civil Union Partner's SS#
148-17-5437

Last Name, First Name
MURUGAN SENTHIL K & BALARAM RAMYA
Street Address
110 GALWAY CIRCLE

State of Residency PA City, Town, Post Office CHALFONT State PA Zip Code 18914

NJ RESIDENCY STATUS If you were a New Jersey resident for ANY part of the taxable year, give the period of New Jersey residency:
From 01/01/10 To 06/18/10
MONTH DAY YEAR MONTH DAY YEAR

FILING STATUS (Check only one box)

- 1 Single
2 ☒ Married/CU, filing joint return
3 Married/CU, filing separate return

EXEMPTIONS

- | | | | | | | | |
|-----------------------|----------------------------------------------|-------------------------------------------------------|---|------------------|------|---|--------|
| 6. Regular | <input checked="" type="checkbox"/> Yourself | <input checked="" type="checkbox"/> Spouse/CU Partner | 0 | Domestic Partner | 6. | 2 | |
| 7. Age 65 or older | <input type="checkbox"/> Yourself | <input type="checkbox"/> Spouse/CU Partner | | | 7. | 0 | |
| 8. Blind or Disabled | <input type="checkbox"/> Yourself | <input type="checkbox"/> Spouse/CU Partner | | | 8. | 0 | |
| 9. Dependent children | | | | | | | 9. 1 |
| 10. Other dependents | | | | | | | 10. 0 |
| 11. Attending college | | | | | 11. | 0 | |
| 12. Totals | | | | | 12a. | 2 | 12b. 1 |

13 DEPENDENT'S INFORMATION FROM LINES 9 AND 10

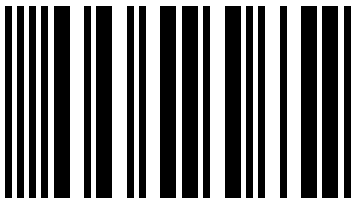
LAST NAME, FIRST NAME, MIDDLE INITIAL	SOCIAL SECURITY #	BIRTH YEAR
a. SENTHIL, RIYA	140-15-2567	2004
b.		
c.		
d.		

GUVERNATORIAL ELECTIONS FUND Do you wish to designate \$1 of your taxes for this fund? ☒ Yes ☐ No
If joint return, does your spouse/cu partner wish to designate \$1? ☒ Yes ☐ No

COL. A - AMOUNT OF GROSS INCOME EVERYWHERE

COL. B - AMOUNT FROM NEW JERSEY SOURCES

14 Wages, salaries, tips and other compensation	14	119,495	.	14	69,425	.
15 Interest	15	39	.	15	0	.
16 Dividends	16	0	.	16	0	.
17 Net profits from business (Attach Federal Sch. C, Form 1040)	17	0	.	17	0	.
18 Net gains from disposition of property (From Line 59)	18	0	.	18	0	.
19 Net gains or income from rent, royalties, patents (From Line 62)	19	0	.	19	0	.
20 Net gambling winnings	20	0	.	20	0	.
21 Pensions, Annuities, and IRA Withdrawals	21	0	.			
22 Distributive Share of Partnership Income	22	0	.	22	0	.
23 Net pro rata share of S Corp income	23	0	.	23	0	.
24 Alimony and separate maintenance payments received	24	0	.	24	0	.
25 Other - State nature and source	25	0	.	25	0	.
26 TOTAL INCOME (Add lines 14 through 25)	26	119,534	.	26	69,425	.
27a Pension Exclusion	27a	0	.			
27b Other Retirement Income Exclusion (See Worksheet and Instr.)	27b	0	.	27b	0	.
27c Total Exclusion (Add line 27a and Line 27b)	27c	0	.	27c	0	.
28 Gross Income (Subtract Line 27c from Line 26)	28	119,534	.	28	69,425	.



29	Gross Income from Page 1, Line 28	29	119,534 .	29	69,425 .
30	Total Exemption Amount (Part year nonresidents, see instructions)	30	1,750 .		
31	Medical Expenses (See worksheet and instructions, page 27)	31	0 .		
32	Alimony and separate maintenance payments	32	0 .		
33	Qualified Conservation Contribution	33	0 .		
34	Health Enterprise Zone Deduction	34	0 .		
35	Total Exemptions and Deductions (Add lines 30 thru 34)	35	1,750 .		
36	Taxable Income (Subtract Line 35 from Line 29, Col. A)	36	117,784 .		
37	Tax on amount on Line 36 (From Tax Tables on page 34)	37	3,733 .		
38	Income Percentage <u>B. (Line 29)</u> = 58.08%				
	A. (Line 29)				
39	NEW JERSEY TAX (Multiply Line 37 <u>3,733</u> x <u>58.08%</u> from Line 38)	39		2,168 .	
40	Sheltered Workshop Tax Credit (Enclose Form GIT-317, see instructions)	40		0 .	
41	Balance of Tax after credit (Subtract Line 40 from 39)	41		2,168 .	
42	Penalty for Underpayment of Estimated Taxes. Check box <input type="checkbox"/> if Form NJ-2210 is enclosed.	42		0 .	
43	Total Tax and Penalty (Add lines 41 and 42)	43		2,168 .	
44	Total New Jersey Income Tax Withheld (Attach Form W-2)	44	3,833 .		
45	NJ Estimated Tax Payments/Credit from 2009 tax return	45	0 .		
46	Tax paid on your behalf by Partnerships	46	0 .		
47	EXCESS NJ UI/SF/SWF Withheld (Enclose Form 2450)	47	0 .		
48	EXCESS NJ Disability Insurance Withheld (Enclose Form 2450)	48	0 .		
49	EXCESS NJ Family Leave Insurance Withheld (Enclose Form 2450)	49	0 .		
50	Total Payments/Credits (Add line 44 through 49)	50		3,833 .	
51	If line 50 is LESS THAN line 43 enter AMOUNT YOU OWE	51		0 .	
52	If line 50 is MORE THAN line 43 enter OVERPAYMENT	52		1,665 .	
53	Deductions from Overpayment on Line 52 which you elect to credit to:				
	(A) Your 2011 tax	53 (A)	0 .		
	(B) N.J. Endangered Wildlife Fund	53 (B)	0 .		
	(C) N.J. Children's Trust Fund	53 (C)	0 .		
	(D) N.J. Vietnam Veterans' Memorial Fund	53 (D)	0 .		
	(E) N.J. Breast Cancer Research Fund	53 (E)	0 .		
	(F) U.S.S. N.J. Educational Museum Fund	53 (F)	0 .		
	(G) Designated Contribution Code <u>00</u>	53 (G)	0 .		
54	Total Deductions from Overpayment (Add Lines 53A, B, C, D, E, F and G)	54		0 .	
55	REFUND (Amount to be sent to you, subtract Line 54 from Line 52)	55		1,665 .	

Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

> _____ > _____
Your Signature Date Spouse/CU Partner's Signature (If filing jointly, BOTH must sign) Date

I authorize the Division of Taxation to discuss my return and enclosures with my preparer X

Paid Preparer's Signature

Federal Identification Number
P00634055

Firm's Name

MOHAN L MEHTA, CPA

Federal Employer Identification Number
06-6209008

Pay amount on Line 51 in full. Write social security number(s) on check or money order and make payable to: STATE OF NEW JERSEY - TGI, Division of Taxation, Revenue Processing Center, PO Box 244, Trenton, NJ 08646-0244
You may also pay by e-check or credit card.

Division Use: 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____

Name(s) as shown on Form NJ-1040NR MURUGAN SENTHIL K & BALARAM RAMYA	Your Social Security Number 048-98-6464
------------------------------------------------------------------------------------	---------------------------------------------------

PART I**NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY**

List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.

(a) Kind of property and description	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis as adjusted (see instructions) and expense of sale	(f) Gain or (loss) (d less e)
56.			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
57. Capital Gains Distribution				57	0
58. Other Net Gains				58	0
59. Net Gains (Add Lines 56, 57, and 58) (Enter here and on Line 18) (If Loss, enter ZERO)				59	0

PART II**NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS AND COPYRIGHTS**

List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights as reported on your Federal Income Tax Return.

(a) Kind of property		(b) Net Rental Income (Loss)		(c) Net Income From Royalties		(d) Net Income From Patents		(e) Net Income From Copyrights	
60.	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
61. Totals	(b) 0		(c) 0		(d) 0		(e) 0		0
62. Net Income (Combine Columns b, c, d, and e) (Enter here and on Line 19) (If Loss, enter ZERO)							62		0

PART III**ALLOCATION OF WAGE AND SALARY INCOME EARNED PARTLY INSIDE AND OUTSIDE NEW JERSEY**

(See instructions if compensation depends entirely on volume of business transacted or if other basis of allocation is used.)

63. Amount reported on Line 14 in Column A required to be allocated	63		
64. Total days in taxable year	64		
65. Deduct nonworking days (Sundays, Saturdays, holidays, sick leave, vacation, etc.)	65		
66. Total days worked in taxable year (subtract Line 65 from Line 64)	66		0
67. Deduct days worked outside New Jersey	67		
68. Days worked in New Jersey (subtract Line 67 from Line 66)	68		0
69. ALLOCATION FORMULA $\frac{\text{(Line 68)}}{\text{(Line 66)}} \times \frac{\text{(Line 63)}}{\text{(Enter amount from Line 63)}} = \frac{\text{(Salary earned inside N.J.)}}{\text{(Include this amount on Line 14, Col. B)}}$			

PART IV**ALLOCATION OF BUSINESS INCOME TO NEW JERSEY**

(See instructions if other than Formula Basis of allocation is used.)

BUSINESS ALLOCATION PERCENTAGE (From Schedule NJ-NR-A)

Enter below, the line number and amount of each item of business income reported in Column A which is required to be allocated and multiply by allocation percentage to determine amount of income from New Jersey sources.

From Line No. _____ \$ _____ 0 X _____ % = \$ _____ 0

From Line No. _____ \$ _____ 0 X _____ % = \$ _____ 0

From Line No. _____ \$ _____ 0 X _____ % = \$ _____ 0

PA-40 - 2010
Pennsylvania Income Tax Return
 ENTER ONE LETTER OR NUMBER IN EACH BOX.
 Do Not Use Your Preprinted Label

048986464 148175437

MURUGAN

SENTHIL K Occupation PROJECT MA

RAMYA Occupation STUDENT

BALARAM

110 GALWAY CIRCLE

CHALFONT PA 18914

215-716-1324 09210

N Extension.

N Amended Return.

R Residency Status.
PA Resident/~~Nonresident~~/Part-Year Resident
from to

J Single/Married, Filing ~~Jointly~~/Married,
Filing Separately/~~Final Return~~/~~Deceased~~
Date of death

N Farmers.

School District Name CENTRAL BUCKS

- 1a Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.
- 1b Unreimbursed Employee Business Expenses.
- 1c Net Compensation. Subtract Line 1b from Line 1a.
- 2 Interest Income. Complete **PA Schedule A** if required.
- 3 Dividend and Capital Gains Distributions Income. Complete **PA Schedule B** if required.
- 4 Net Income or Loss from the Operation of a Business, Profession or Farm.
- 5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.
- 6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.
- 7 Estate or Trust Income. Complete and submit **PA Schedule J**.
- 8 Gambling and Lottery Winnings. Complete and submit **PA Schedule T**.
- 9 **Total PA Taxable Income.** Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.
- 10 **Other Deductions.** Enter the appropriate code for the type of deduction. See the instructions for additional information.
- 11 **Adjusted PA Taxable Income.** Subtract Line 10 from Line 9.

1a 123660

b6 b7C

1c 123660

2 39

3 0

4 -10

5 0

6 0

7 0




9 123699

N	10	0
---	----	---

11 123699

1000118016

[illegible]

1000118016

PA-40 - 2010

Social Security Number

048986464

Name(s) MURUGAN SENTHIL K

12 PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).

13 Total PA Tax Withheld. See the instructions.

14 Credit from your 2009 PA Income Tax return.

15 2010 Estimated Installment Payments.

16 2010 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 TAX DUE. If Line 12 is more than Line 24, enter the difference here.

26 Penalties and Interest. See the instructions. Enter Code:
If including form REV-1630/REV-1630A, mark the box. N

27 TOTAL PAYMENT DUE. See the instructions.

28 OVERPAYMENT. If Line 24 is more than the total of Line 12 and Line 26, enter
the difference here.

The total of Lines 29 through 35 must equal Line 28.

29 Refund - Amount of Line 28 you want as a check mailed to you. Refund

30 Credit - Amount of Line 28 you want as a credit to your 2011 estimated account.

31 Amount of Line 28 you want to donate to the Wild Resource Conservation Fund.

32 Amount of Line 28 you want to donate to the Military Family Relief Assistance Program.

33 Amount of Line 28 you want to donate to the Governor Robert P. Casey Memorial
Organ and Tissue Donation Awareness Trust Fund.34 Amount of Line 28 you want to donate to the Juvenile (Type 1) Diabetes Cure
Research Fund.35 Amount of Line 28 you want to donate to the PA Breast Cancer Coalition's Breast
and Cervical Cancer Research Fund.Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all
accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

Your Signature

Spouse's Signature, if filing jointly

Preparer's Name and Telephone Number

Date

030711

MOHAN L MEHTA, CPA

(203) 791-0041

E-File Opt Out

Firm FEIN

066209008

Preparer's SSN/PTIN

P00634055

PA-40 Schedule C - 2010**(09-10) 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 INFORMATION TECHNOLO

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

C

262440593 YORK DECISION SYSTEMS LLC

Home office
expenses deducted

518210

Business out of existence

111 KINGS VILLAGE

Any change in determining
quantities, costs or valuations

BUDD LAKE NJ 07828

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

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

34. Other expenses (specify):

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

PA-40 Schedule C - 2010

Social Security Number 048986464

Name of owner MURUGAN SENTHIL K

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

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

SCHEDULE C-2 - Depreciation (See Instructions)

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

4. Other depreciation:

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

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

PA SCHEDULE G-L

PA-40 G-L (09-09) (I)

PA DEPARTMENT OF REVENUE

20 10

OFFICIAL USE ONLY

Part I - Calculation of Credit for Taxes Paid to Other States or Countries

Name of taxpayer claiming the credit		Social Security Number	
SENTHIL K MURUGAN		048-98-6464	
1. Name of other state or country	Fill in the box if the credit you are claiming on this schedule is listed on a PA Schedule RK-1 or consolidated return. <input type="checkbox"/>		
NEW JERSEY			
2. Class of income subject to tax in the other state or country	A Amount of income subject to tax in PA per PA-40 return	B Amount of income subject to tax in other state or country	C Lesser of Column A or B
a. Compensation	123,660	69,425	
b. Unreimbursed business expenses	0		
c. Net compensation	123,660	69,425	69,425
d. Interest	39	0	0
e. Dividends	0	0	0
f. Net income or loss from business, profession or farm	-10	0	0
g. Gain or loss from sale, exchange or disposition of property	0	0	0
h. Income or loss from rents, royalties, patents and copyrights	0	0	0
i. Estate or trust income	0	0	0
j. Gambling and lottery winnings	0	0	0
3. Income subject to tax in the other state or country - Add Lines 2c thru 2j for Column C. Enter the result here.			69,425
4. a. Tax due or assessed in the other state or country			2,203
b. Tax paid in the other state or country			3,833
c. Enter the lesser of Line 4a or Line 4b			2,203
d. Less: adjustments - Enter the amount from Part III, Line 5.			0
e. Adjusted tax paid in the other state or country - Subtract Line 4d from Line 4c. Enter the result here.			2,203
5. Line 3 x 3.07 percent (0.0307)			2,131
6. PA Resident Credit. Enter the lesser of Line 4e or Line 5 here and on the appropriate form (see instructions).			2,131

Part II - Worksheet for Sources and Amounts of Income Subject to Tax in Other States or Countries

	A	B	C	D	E
1. Source entity name					TOTALS
2. Income by class					
Compensation	69,425				69,425
Interest					0
Dividends					0
Net income or loss from business, profession or farm					0
Gain or loss from sale, exchange or disposition of property					0
Income or loss from rents, royalties, patents and copyrights					0
Estate or trust income					0
Gambling and lottery winnings					0

Part III - Worksheet for Adjusted Tax Paid in Other States or Countries

1. Enter the amount from Part I, Column C, Line 3 here.	69,425
2. Add the amounts from Part I, Column B, Lines 2c through 2j. Enter the result here.	69,425
3. Divide the amount from Part III, Line 1 by Part III, Line 2. Enter the result here (calculate to six decimal places). If the amount on Part III, Line 3 equals 1.000000, you may stop here and enter "0" on Part I, Line 4d.	1.000000
4. If the amount on Part III, Line 3 is less than 1.000000, subtract the decimal from 1.000000. Enter the result here (calculate to six decimal places).	0.000000
5. Multiply the decimal on Part III, Line 4 by the amount on Part I, Line 4c. Enter the result here and on Part I, Line 4d.	0

PA SCHEDULE G-R 2010

Reconciliation of Taxes Paid to Other States or Countries (08-09)

a. Name of taxpayer claiming the credit **MURUGAN SENTHIL K**

Social Security Number (shown first on the PA-40) **048986464**

Social Security Number (of taxpayer claiming credit) **048986464**

c. Total number of PA Schedules G-R **1**

d. Totals for all PA Schedules G-R **69425 3833 2131**

ENTER AMOUNTS IN WHOLE DOLLARS ONLY

	A. State Code	B. From Consoli- dated Return	C. Income Subject to Tax in Other State or Country	D. Tax Paid to Other State or Country	E. Credit Allowable for PA	
1	NJ	N	69425	3833	2131	1
2			0	0	0	2
3			0	0	0	3
4			0	0	0	4
5			0	0	0	5
6			0	0	0	6
7			0	0	0	7
8			0	0	0	8
9			0	0	0	9
10			0	0	0	10
11			0	0	0	11
12			0	0	0	12
13			0	0	0	13
14			0	0	0	14
15			0	0	0	15
16			0	0	0	16
17			0	0	0	17
18			0	0	0	18
19			0	0	0	19
20			0	0	0	20
21	TOTALS (this page)		69425	3833	2131	21

PA SCHEDULE W-2S

Wage Statement Summary

PA-40 Schedule W-2S

(09-10) (I)

2010

OFFICIAL USE ONLY

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

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

Social Security Number (shown first)

SENTHIL K MURUGAN

048-98-6464

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

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

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

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

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

Part A - Federal Forms W-2					
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	22-1261880	116,384	126,804	120,549	2,223
T	22-1261880	3,111	3,111	3,111	96
Total Part A- Add the Pennsylvania columns				123,660	2,319

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

TOTAL - Add the totals from Parts A and B	123,660	2,319
Enter the TOTALS on your PA tax return on:		
	Line 1a	Line 13

Payment type: **A.** Executor fee **B.** Jury duty pay **C.** Director's fee **D.** Expert witness fee
 E. Honorarium **F.** Covenant not to compete **G.** Damages or settlement for lost wages, other than personal injury

H. Other nonemployee compensation. Describe: _____**I.** Distribution from employer sponsored retirement, pension or qualified deferred compensation plan**J.** Distribution from IRA (Traditional or Roth)**K.** Distribution from Life Insurance, Annuity or Endowment Contracts**L.** Distribution from Charitable Gift Annuities

Line 14 (NJ 1040NR) - Wages, Salaries, Tips, and Other Employee Compensation

If you are a Pennsylvania resident, check box at right. ☒

PA residents' employee compensation from NJ sources should be entered as 0.

		Everywhere	NJ Sources
1a Wages, salaries, tips, and other employee compensation	1a	119,495	69,425
1b Allocation of wage and salary income earned partly inside and outside NJ	1b	0	0
1c Other wages, salaries, tips or compensation.	1c		
2 Foreign employer compensation not reported on W-2	2	0	
3 Wages received as a household employee not reported on W-2	3	0	
4 Distributions (1099-R)	4		
5 Miscellaneous income (1099-MISC)	5	0	
6 Excess reimbursement (2106)	6	0	
7 Taxable benefits (2441)	7	0	
8 Excess reimbursement (3903)	8	0	
9 Taxable tips (4137)	9	0	
10 Total wages (8919)	10	0	
11 Taxable benefits (8839)	11	0	
12 Clergy excess allowance	12	0	
13	13	0	
14	14	0	
Exclusions:			
15 Employer-provided meals and/or lodging.	15		
16 Reimbursed job-related business expense included in W-2 wages	16		
17 Commuter transportation benefits.	17		
18 Moving expenses included in W-2 wages	18		
19 Compensation for injuries or sickness.	19	0	
20 Nonresident military pay	20	0	0
21	21		
22	22		
23 Total	23	119,495	69,425