

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

March 6, 2016

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

Dear SENTHIL and RAMYA,

I have prepared your 2015 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 \$1,713 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 (\$1,713)

I have also prepared your 2015 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 \$371 will be deposited directly into your checking account.

Also enclosed, please find two copies of your 2015 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 \$8. Write '2015 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 18, 2016, 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 2015 was 28%.  
Your average federal tax rate for 2015 was 20%.

# Form 1040 Comparison

2015

SENTHIL K MURUGAN and RAMYA BALARAM  
048-98-6464

		Prior Year	Current Year	Difference	%
<b>Income</b>	<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>7</b> 125,598	182,257	56,659	45%
	<b>8a</b> Taxable interest. Attach Schedule B if required . . . . .	<b>8a</b> 380	470	90	24%
	<b>b</b> Tax-exempt interest income . . . . .	<b>b</b>		0	0%
	<b>9a</b> Ordinary dividends. Attach Schedule B if required . . . . .	<b>9a</b>		0	0%
	<b>b</b> Qualified dividends . . . . .	<b>b</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	-209	-14	-7%
	<b>13</b> Capital gain or (loss) (Schedule D) . . . . .	<b>13</b>		0	0%
	<b>14</b> Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>		0	0%
	<b>15a</b> IRA distributions . . . . .	<b>15a</b>		0	0%
	<b>b</b> Taxable amount of total IRA distributions . . . . .	<b>b</b>		0	0%
	<b>16a</b> 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). Attach Schedule F . . . . .	<b>18</b>		0	0%
	<b>19</b> Unemployment compensation . . . . .	<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>b</b>		0	0%
	<b>21</b> Other income . . . . .	<b>21</b>		0	0%
	<b>22</b> Total income . . . . .	<b>22</b> 125,783	182,518	56,735	45%
<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. Attach Form 8889 . . . . .	<b>25</b>		0	0%
	<b>26</b> Moving expenses. Attach 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. Attach Form 8917 . . . . .	<b>34</b> 4,000		-4,000	-100%
	<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> 4,000	0	-4,000	-100%
<b>AGI</b>	<b>37</b> AGI. Subtract line 36 from line 22 . . . . .	<b>37</b> 121,783	182,518	60,735	50%

			Prior Year	Current Year	Difference	%		
Tax and Credits	38	Amount from line 37 (adjusted gross income) . . . . .	38	121,783	182,518	60,735	50%	
	40	Itemized deductions or your standard deduction . . . . .	40	12,400	13,592	1,192	10%	
	41	Subtract line 40 from line 38 . . . . .	41	109,383	168,926	59,543	54%	
	42	Exemption amount . . . . .	42	11,850	12,000	150	1%	
	43	Taxable income. Subtract line 42 from line 41 . . . . .	43	97,533	156,926	59,393	61%	
	44	Tax . . . . .	44	16,094	30,991	14,897	93%	
	45	Alternative minimum tax (Form 6251) . . . . .	45			0	0%	
	46	Excess advance premium tax credit repayment . . . . .	46			0	0%	
	47	Add lines 44, 45, and 46 . . . . .	47	16,094	30,991	14,897	93%	
	48	Foreign tax credit. Attach Form 1116 if required . . . . .	48			0	0%	
	49	Credit for child and dependent care expenses (Form 2441) . . . . .	49	94		-94	-100%	
	50	Education credits from Form 8863 . . . . .	50			0	0%	
	51	Retirement savings contributions credit (Form 8880) . . . . .	51			0	0%	
	52	Child tax credit . . . . .	52	400		-400	-100%	
	53	Residential energy credits (Form 5695) . . . . .	53			0	0%	
	54	Other credits . . . . .	54			0	0%	
Other Taxes	55	Total credits. Add lines 48 through 54 . . . . .	55	494	0	-494	-100%	
	56	Subtract line 55 from line 47 . . . . .	56	15,600	30,991	15,391	99%	
	57	Self-employment tax (Schedule SE) . . . . .	57			0	0%	
	58	Unreported social security and Medicare tax . . . . .	58			0	0%	
	59	Tax on IRAs/qual. retirement plans (Form 5329) . . . . .	59			0	0%	
	60a	Household employment taxes from Sch H . . . . .	60a			0	0%	
	b	First time homebuyer credit repayment . . . . .	b			0	0%	
	61	Health care: individual responsibility . . . . .	61			0	0%	
	62	Other taxes . . . . .	62			0	0%	
	63	Total tax. Add lines 56 through 62 . . . . .	63	15,600	30,991	15,391	99%	
	Payments	64	Federal income tax withheld . . . . .	64	22,738	32,704	9,966	44%
		65	Estimated tax payments . . . . .	65			0	0%
		66a	Earned income credit . . . . .	66a			0	0%
		b	Nontaxable combat pay . . . . .	b			0	0%
		67	Additional child tax credit (Form 8812) . . . . .	67			0	0%
		68	American opportunity credit (Form 8863) . . . . .	68			0	0%
69		Net premium tax credit (Form 8962) . . . . .	69			0	0%	
70		Amount paid with Form 4868 (extension request) . . . . .	70			0	0%	
71		Excess social security and tier 1 RRTA tax withheld . . . . .	71			0	0%	
72		Credit for federal tax on fuels (Form 4136) . . . . .	72			0	0%	
73		Other credits . . . . .	73			0	0%	
74		Total payments. Add lines 64, 65, 66a, and 67 through 73 . . . . .	74	22,738	32,704	9,966	44%	
Refund or Amount You Owe		75	Amount Overpaid . . . . .	75	7,138	1,713	-5,425	-76%
		76	Amount to be Refunded To You. . . . .	76	7,138	1,713	-5,425	-76%
		77	Amount to be applied to next year's estimated tax . . . . .	77			0	0%
		78	Amount You Owe. . . . .	78	0	0	0	0%
	79	Penalty for underpayment of estimated tax . . . . .	79			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, 1951, multiply Form 1040's AGI by 7.5% (.075) instead . . . .	3	12,178	18,252	6,074	50%
	4	Total medical and dental. Subtract line 3 from line 1 . . .	4	0	0	0	0%
Taxes Paid	5	State and local income taxes or sales taxes . . . . .	5	5,813	8,397	2,584	44%
	6	Real estate taxes . . . . .	6	3,883	3,890	7	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	9,696	12,287	2,591	27%
Interest You Paid	10	Deductible home mortgage interest. . . . .	10			0	0%
	11	Other deductible home mortgage interest. . . . .	11			0	0%
	12	Deductible points. . . . .	12			0	0%
	13	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	0	0	0%
Gifts to Charity	16	Contributions by cash or check. . . . .	16	1,090	1,095	5	0%
	17	Contributions by other than cash or check. . . . .	17	200	210	10	5%
	18	Carryover from prior year . . . . .	18			0	0%
	19	Total contributions. Add amounts on lines 16 through 18 . . .	19	1,290	1,305	15	1%
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	200	200	0	0%
	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	200	200	0	0%
	26	Multiply AGI by 2% (.02) . . . . .	26	2,436	3,650	1,214	50%
	27	Subtract line 26 from line 24. Enter the result . . . . .	27	0	0	0	0%
Other Misc. Deductions	28	Other miscellaneous deductions . . . . .	28			0	0%
Total Itemize	29	Total itemized deductions . . . . .	29	10,986	13,592	2,606	24%

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.

▶ Information about Form 8879 and its instructions is at [www.irs.gov/form8879](http://www.irs.gov/form8879).**2015**

Submission Identification Number (SID)

▶ 0611942016066ohr6nxxn

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, 2015 (Whole Dollars Only)**

<b>1</b>	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) . . . . .	<b>1</b>	182,518
<b>2</b>	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12) . . . . .	<b>2</b>	30,991
<b>3</b>	Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7) . . . . .	<b>3</b>	32,704
<b>4</b>	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a) . . . . .	<b>4</b>	1,713
<b>5</b>	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14) . . . . .	<b>5</b>	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, 2015, 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 2015 electronically filed income tax return.

Enter five digits, but do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2015 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 2015 electronically filed income tax return.

Enter five digits, but do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2015 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 2015 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** (2015)

HTA

0611942016066ohr6htg

Form **PA-8453****PENNSYLVANIA INDIVIDUAL INCOME TAX  
DECLARATION FOR ELECTRONIC FILING****2015**

For the year Jan. 1 – Dec. 31, 2015

**Print  
or  
Type**

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

*The above information must match that on the electronic return exactly.***Check  
Proper  
Filing Status**

**S** ☐ Single      **J** ☒ Married, Filing Jointly      **D** ☐ Deceased      Daytime Telephone Number  
**M** ☐ Married, Filing Separately      **F** ☐ 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.	194,066
2. PA tax liability (Form PA-40, Line 12) .....	2.	5,958
3. Total PA tax withheld (Form PA-40, Line 13) .....	3.	6,329
4. Amount to be refunded (Form PA-40, Line 30) .....	4.	371
5. Total payment (tax due) (Form PA-40, Line 28) .....	5.	0

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

6. Routing transit number (RTN) **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 Taxpayers (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 Taxpayer 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 withdrawal are originating from an account within the U.S. or one of its territories. I may revoke this authorization by notifying the Pennsylvania Department of Revenue no later than two business days prior to the payment (settlement) date. I understand notification must be made in writing by email to ra-achrevok@pa.gov 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 that I have compared the information on my return with the information I provided to my electronic return originator and the amounts match those on my 2015 PA Tax Return (PA-40). To the best of my knowledge, my return is true and complete. I authorize my electronic return originator to send my return and accompanying schedules and statements to the Internal Revenue Service (IRS) and the IRS to subsequently send them to the PA Department of Revenue. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure of all information pertaining to my use of the system and software and to the transmission of my tax return electronically to the PA Department of Revenue. If I am filing from a home computer, I understand that I am required to keep this form and supporting documents for three years.

**Sign  
Here**

	Primary Taxpayer	Date		Secondary Taxpayer	Date
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**Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)**

I declare that I have received the above-named taxpayer's return and that 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 2015). If I am the preparer, under penalty of perjury, I declare that 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 that I am required to keep this form and supporting documents for three years.

<b>ERO's Use Only</b>	ERO's signature 	Date <b>3/6/2016</b>	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	EIN/SSN or PTIN <b>06-6209008</b>
	Firm's name (or yours, if self-employed) and address 	<b>MOHAN L MEHTA P.O. BOX 8888 NEW FAIRFIELD, CT 06812-8888</b>			
<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	EIN/SSN or PTIN <b>06-6209008</b>
	Firm's name (or yours, if self-employed) and address 	<b>MOHAN L MEHTA P.O. BOX 8888 NEW FAIRFIELD, CT 06812-8888</b>			
			Daytime Telephone Number <b>(203) 791-0041</b>		

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Form **PA-8879**

**Pennsylvania e-file Signature Authorization**

**2015**

Declaration Control Number/Submission ID

0611942016066ohr6htq

Primary Taxpayer's Name

SENTHIL K MURUGAN

Social Security Number

048-98-6464

Secondary Taxpayer's Name

RAMYA BALARAM

Social Security Number

148-17-5437

**PART I Tax Return Information – Tax Year Ending Dec. 31, 2015 (Whole dollars only)**

1. Adjusted PA Taxable Income (Form PA-40, Line 11) . . . . .	1. _____	194,066
2. PA Tax Liability (Form PA-40, Line 12) . . . . .	2. _____	5,958
3. Total PA Tax Withheld (Form PA-40, Line 13) . . . . .	3. _____	6,329
4. Refund (Form PA-40, Line 30) . . . . .	4. _____	371
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 that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements of my 2015 PA Tax Return (Form PA-40), and to the best of my knowledge and belief, it is true, correct and complete. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure of all information pertaining to my use of the system and software and to the transmission of my tax return electronically to the PA Department of Revenue. 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 2015 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2015 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 2015 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2015 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 2015 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.**



For the year Jan. 1–Dec. 31, 2015, or other tax year beginning _____, ending _____			See separate instructions.
Your first name <b>SENTHIL</b>	M.I. <b>K</b>	Last name <b>MURUGAN</b>	Suffix _____
If a joint return, spouse's first name <b>RAMYA</b>			Suffix <b>BALARAM</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>110 GALWAY CIRCLE</b>			Apt. no. _____
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>CHALFONT PA 18914</b>			<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse
Foreign country name _____	Foreign province/state/county _____	Foreign postal code _____	

**Filing Status**

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.	

Check only one box.

First name	Last name	SSN
5 <input type="checkbox"/> Qualifying widow(er) with dependent child		

**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 . . . . . SCH 1250 DCB	7	182,257
8a Taxable interest. Attach Schedule B if required	8a	470
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	-209
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	182,518

**Adjusted Gross Income**

23 Educator expenses	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 Deductible part of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN	31a	
32 IRA deduction	32	
33 Student loan interest deduction	33	
34 Tuition and fees. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 through 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	182,518

<b>Tax and Credits</b>	<b>38</b>	Amount from line 37 (adjusted gross income).	<b>38</b>	182,518
	<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> Total boxes checked <b>39a</b>		
	<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here. <b>39b</b>		
	<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	13,592
	<b>41</b>	Subtract line 40 from line 38	<b>41</b>	168,926
	<b>42</b>	<b>Exemptions.</b> If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	<b>42</b>	12,000
	<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>	156,926
	<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>	30,991
	<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
	<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>Standard Deduction for—</b>  • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.  • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	30,991
	<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
	<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
	<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
	<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
	<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
	<b>54</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>54</b>	
	<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	
	<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	30,991
<b>Other Taxes</b>	<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
	<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
	<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
	<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
	<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
	<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
	<b>62</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>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	30,991	
<b>Payments</b>	<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	32,704
	<b>65</b>	2015 estimated tax payments and amount applied from 2014 return	<b>65</b>	
	<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
	<b>b</b>	Nontaxable combat pay election <b>66b</b>		
	<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
	<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
	<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
	<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
	<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
	<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>Refund</b>	<b>73</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>73</b>	
	<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	32,704
	<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	1,713
	<b>76a</b>	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here.	<b>76a</b>	1,713
	<b>b</b>	Routing number 211391825 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 11531530		
	<b>77</b>	Amount of line 75 you want <b>applied to your 2016 estimated tax</b>	<b>77</b>	
	<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	0
	<b>79</b>	Estimated tax penalty (see instructions)	<b>79</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 <b>PROJECT MANAGER</b>	
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.		Date	
	Spouse's occupation <b>STUDENT</b>		Daytime phone number <b>(215) 716-1324</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MOHAN L MEHTA</b>		Preparer's signature <b>MOHAN L MEHTA</b>	
	Date <b>3/6/2016</b>		Check <input checked="" type="checkbox"/> if self-employed <b>PTIN P00634055</b>	
	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 A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **07**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

SENTHIL K MURUGAN and RAMYA BALARAM

048-98-6464

<b>Caution:</b> Do not include expenses reimbursed or paid by others.				
<b>Medical and Dental Expenses</b>	<b>1</b> Medical and dental expenses (see instructions)	<b>1</b>		
	<b>2</b> Enter amount from Form 1040, line 38 . . . <b>2</b> 182,518			
	<b>3</b> Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead . . .	<b>3</b>	18,252	
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>		0
<b>Taxes You Paid</b>	<b>5</b> State and local ( <b>check only one box</b> ):			
	<b>a</b> <input checked="" type="checkbox"/> Income taxes, or	<b>5</b>	8,397	
	<b>b</b> <input type="checkbox"/> General sales taxes			
	<b>6</b> Real estate taxes (see instructions)	<b>6</b>	3,890	
	<b>7</b> Personal property taxes	<b>7</b>		
	<b>8</b> Other taxes. List type and amount ►	<b>8</b>		
	<b>9</b> Add lines 5 through 8	<b>9</b>		12,287
	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>		
<b>Interest You Paid</b>	<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	<b>11</b>		
	Name _____			
	Address _____			
	TIN _____	<b>12</b>		
	<b>13</b> Mortgage insurance premiums (see instructions)	<b>13</b>		
	<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.)	<b>14</b>		
<b>15</b> Add lines 10 through 14	<b>15</b>		0	
<b>Gifts to Charity</b>	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>16</b>	1,095	
	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>17</b>	210	
	<b>18</b> Carryover from prior year	<b>18</b>		
	<b>19</b> Add lines 16 through 18	<b>19</b>		1,305
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.)	<b>20</b>		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	<b>21</b>		
	<b>22</b> Tax preparation fees	<b>22</b>	200	
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ►	<b>23</b>		
	<b>24</b> Add lines 21 through 23	<b>24</b>	200	
	<b>25</b> Enter amount from Form 1040, line 38 . . . <b>25</b> 182,518			
	<b>26</b> Multiply line 25 by 2% (.02)	<b>26</b>	3,650	
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<b>27</b>		0
	<b>Other Miscellaneous Deductions</b>	<b>28</b> Other—from list in instructions. List type and amount ►	<b>28</b>	
<b>Total Itemized Deductions</b>	<b>29</b> Is Form 1040, line 38, over \$154,950? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	<b>29</b>		13,592
	<b>30</b> 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)

- Information about Schedule C and its separate instructions is at [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

**2015**  
Attachment  
Sequence No. **09**

Name of proprietor <b>SENTHIL K MURUGAN</b>		Social security number (SSN) <b>048-98-6464</b>
A Principal business or profession, including product or service (see instructions) <b>Consulting - Information Technology</b>		B Enter code from instructions <b>518210</b>
C Business name. If no separate business name, leave blank. <b>YORK DECISION SYSTEMS LLC</b>		D Employer ID number (EIN), (see instr.) <b>26-2440593</b>
E Business address (including suite or room no.) ► <b>110 Galway Circle</b> 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 2015? 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 2015, check here . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) . . . . .		<input type="checkbox"/> Yes <input checked="" 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		
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	209	
				b <b>Reserved for future use</b> . . . . .	27b		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	28	209					
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29	-209					
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <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. • 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> . (If you checked the box on line 1, see instructions) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	-209					
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • 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> . • 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) 2015

**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
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<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			
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<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						
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<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									
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<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												
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<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																							
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<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 2015, 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.

NJ Annual Report filing .....	50	
Miscellaneous - website .....	10	
Registered agent fee .....	149	
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>	209

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

2441

OMB No. 1545-0074

**2015**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 (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Central Bucks Community S	16 Welden Dr Doylestown PA 18901	23-1667960	172

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 60a, or Form 1040NR, line 59a.

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2015 for the person listed in column (a)
First	Last		
RIYA	SENTHIL	140-15-2567	

**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**

0

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

**4**

**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**

**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 0.00

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions . . . . .

**9**

0

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

**10**

30,991

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . .

**11**

0

**For Paperwork Reduction Act Notice, see your tax return instructions.**Form **2441** (2015)

HTA

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2015. 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>	240
<b>13</b>	Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions . . . . .	<b>13</b>	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2016. See instructions . . . . .	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	240
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2015 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	171
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	171
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	146,018
<b>19</b>	Enter the amount shown below that applies to you. <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>	34,711
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	171
<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.) <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <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>	240
<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>	171
<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." <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>	69

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>	171
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2014 expenses in 2015, see the instructions for line 9 . . . . .	<b>29</b>	2,829
<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>	0
<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>	0

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

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).

OMB No. 1545-0074

**2015**Attachment  
Sequence No. **50**

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

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	2,500
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	182,518
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit. . . . .	4	0
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	6	0.00000
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	0
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below . . . . .	8	0

**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	0
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: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er) . . . . .	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	15	0
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	17	0.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	0
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 . . . . .	19	

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

HTA

Form **8863** (2015)



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)  RAMYA BALARAM	<b>21</b> Student social security number (as shown on page 1 of your tax return)  148-17-5437
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution  PennState Univ  <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. 103 Shields Building University Park, PA 16802  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>(3)</b> Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> . <b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). 24-6000376	<b>b.</b> Name of second educational institution (if any)   <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.   <b>(2)</b> Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>(3)</b> Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> . <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 2015? <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 or is treated as having begun in 2015 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 postsecondary education before 2015 (see instructions)? <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 2015, 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"/> Complete lines 27 through 30 for this student.	



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>	4,000
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	2,000
<b>29</b> Multiply line 28 by 25% (.25) . . . . .	<b>29</b>	500
<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>	2,500

#### 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
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**Tuition and Fees Deduction**

OMB No. 1545-0074

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).**

**2015**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 2015 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	182,518	
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		182,518
<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. <input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.	6		0

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

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

HTA

Form **8917** (2015)

## PA SCHEDULE OC

(10-15)

PA DEPARTMENT OF REVENUE

20 15

1503010025

OFFICIAL USE ONLY

## PA SCHEDULE OC – Other Credits

Name of the individual or fiduciary claiming the credit(s). SENTHIL K MURUGAN	Identification Number 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, 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 Description Code	Awardee Tax ID Number			
1. PA Employment Incentive Payments Credit. ....	<input type="text"/>	<input type="text"/>	1.	0	
2. PA Job Creation Tax Credit. ....	<input type="text"/>	<input type="text"/>	2.	0	
3. PA Research and Development Tax Credit. ....	<input type="text"/>	<input type="text"/>	3.	0	
4. PA Film Production Tax Credit. ....	<input type="text"/>	<input type="text"/>	4.	0	
5. PA Keystone Innovation Zone Tax Credit. ....	<input type="text"/>	<input type="text"/>	5.	0	
6. PA Resource Enhancement and Protection Tax Credit. ....	<input type="text"/>	<input type="text"/>	6.	0	
7. PA Neighborhood Assistance Program Tax Credit. ....	<input type="text"/>	<input type="text"/>	7.	0	
8. PA Educational Improvement Tax Credit. ....	<input type="text"/>	<input type="text"/>	8.	0	
9. PA Opportunity Scholarship Tax Credit. ....	<input type="text"/>	<input type="text"/>	9.	0	
10. Keystone Special Development Zone Tax Credit. ....	<input type="text"/>	<input type="text"/>	10.	0	
11. Historic Preservation Incentive Tax Credit. ....	<input type="text"/>	<input type="text"/>	11.	0	
12. Community-Based Services Tax Credit. ....	<input type="text"/>	<input type="text"/>	12.	0	
13. PA Organ and Bone Marrow Donor Tax Credit. ....	<input type="text"/>	<input type="text"/>	13.	0	
14. Other restricted credits not listed above. Enter type: _____	<input type="text"/>	<input type="text"/>	14.	0	
15. Total PA Other Credits. Add Lines 1 through 14. Enter the total here and on Line 23 of Form PA-40 or Line 16 of Form PA-41. ....			15.	0	

## INSTRUCTIONS

**New This Year:** A taxpayer and/or spouse claiming the PA Educational Improvement Tax Credit on Line 8 or the PA Opportunity Scholarship Tax Credit on Line 9 may file a joint PA-40 return if one or both are claiming either or both tax credits. In addition, the tax credits for Lines 8 and 9 earned by the taxpayer may offset the tax liability of the spouse and vice versa.

**IMPORTANT:** A taxpayer and spouse must file separate PA-40 returns if one or both are claiming any of the tax credits on Lines 1 through 7 and Lines 10 through 14 of 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.pa.gov](http://www.revenue.pa.gov).

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 Educational Improvement Tax Credit; PA Opportunity Scholarship Tax Credit; Keystone Special Development Zone Tax Credit; Historic Preservation Incentive Tax Credit; Community-Based Services Tax Credit; and PA Organ and Bone Marrow Donor 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



1503010025

1503010025

**PA SCHEDULE W-2S****Wage Statement Summary**

PA-40 Schedule W-2S

(08-15)

**2015**

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 Form(s) 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> SEE THE INSTRUCTIONS FOR WHEN TO SUBMIT FORM(S) W-2					
T/S	Employer's identification number from Box b	Federal wages from Box 1	Medicare wages from Box 5	PA compensation from Box 16	PA income tax withheld from Box 17
T	22-1261880	146,227	164,227	164,123	5,033
S	23-1352174	34,711	42,224	42,223	1,296
<b>Total Part A - Add the Pennsylvania columns</b>				206,346	6,329

<b>Part B - Miscellaneous and Non-employee Compensation from federal Forms 1099-R, 1099-MISC and other statements</b> 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
<b>Total Part B - Add the Pennsylvania columns</b>							

<b>TOTAL - Add the totals from Parts A and B</b>	206,346	6,329
<b>Enter the TOTALS on your PA tax return on:</b>		
	<b>Line 1a</b>	<b>Line 13</b>

**Payment type:**

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



**PA-40 - 2015**  
**Pennsylvania Income Tax Return**  
 ENTER ONE LETTER OR NUMBER IN EACH BOX (05-15)

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

N      Deceased

N      Taxpayer Date of Death

N      Spouse 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.      T  
 See the instructions for additional information.
- 11      **Adjusted PA Taxable Income.** Subtract Line 10 from Line 9.

1a	207596
1b	0
1c	207596
2	470
3	0
4	-209
5	0
6	0
7	0
8	0
9	208066
10	14000
11	194066



## PA-40 - 2015

Social Security Number

048986464

Name(s) MURUGAN SENTHIL K AND BALARAM

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 2014 PA Income Tax return.

15 2015 Estimated Installment Payments. REV-459B included.

16 2015 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-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. Due on internet, mail order or out-of-state purchases. 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.

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.

31 Credit - Amount of Line 29 you want as a credit to your 2016 estimated account.

32 Refund donation line. Enter the organization code and donation amount. See instructions.

33 Refund donation line. Enter the organization code and donation amount. See instructions.

34 Refund donation line. Enter the organization code and donation amount. See instructions.

35 Refund donation line. Enter the organization code and donation amount. See instructions.

36 Refund donation line. Enter the organization code and donation amount. See instructions.

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

03062016

MOHAN L MEHTA, CPA

(203) 791-0041

E-File Opt Out

Firm FEIN

Preparer's PTIN

066209008

P00634055



**PA-40 Schedule C - 2015****(05-15) 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 C

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	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. IDCs (1/3 current expensing)	34	0
			35. IDCs (amortization)	35	0
			36. Start-up costs (direct expense)	36	0
13a. Regular depreciation	13A	0	<b>37. Other expenses (specify):</b>		
13b. Section 179 expense	13B	0	A NJ ANNUAL REPORT	A	50
14. Dues and publications	14	0	B MISCELLANEOUS WE	B	10
15. Other employee benefit programs	15	0	C REGISTERED AGENT FE	C	149
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
19. Laundry and cleaning	19	0	H	H	0
20. Legal and professional services	20	0			
21. Management fees	21	0			
22. Office supplies	22	0			
23. Pension and profit-sharing plans	23	0			
24. Postage	24	0	37. Total other expenses	37	209
25. Rent on business property	25	0	38. Total expenses (add Lines 6 through 37)	38	209
26. Repairs	26	0	39. Reduce expenses by total business credits	39	0
27. Subcontractor fees	27	0	40. Total adjusted expenses	40	209
			41. Net profit or loss	41	-209



## PA-40 Schedule C - 2015

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 O**  
**Other Deductions**

PA-40 Schedule O  
 (08-15)

**2015**

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		14,000	
RAMAYA BALARAM	148-17-5437			14,000	
2. <b>Total IRC Section 529 Contributions</b> - Add all amounts listed (including amounts on additional schedules).	2.	14,000		28,000	

**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		28,000	
6. Total income reported on PA-40 Line 9 by taxpayer and spouse separately.	6.	208,066			
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. Enter here and on Line 10 of your PA-40.	8.			14,000	



# PA SCHEDULE SP

## Special Tax Forgiveness

PA-40 Schedule SP (08-15)

2015

OFFICIAL USE ONLY

Name of taxpayer claiming Tax Forgiveness (if filing a PA-40 jointly, enter the name shown first) <b>MURUGAN, SENTHIL K</b>	Social Security Number (shown first) <b>048986464</b>
Spouse's Name (even if filing separately) <b>BALARAM, RAMYA</b>	Spouse's Social Security Number <b>148175437</b>

**Eligibility Questions**

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

**Part A. Filing Status for Tax Forgiveness.**

1. ☐ Unmarried - use **Column A** to calculate your **Eligibility Income**. Fill in the Unmarried box on Line 19a of your PA-40. Fill in the box that describes your situation:
- a. ☐ Single. Unmarried/divorced on Dec. 31, 2015
- b. ☐ Single and claimed as a dependent on another person's PA Schedule SP. Enter the other person's:  
SSN: \_\_\_\_\_ Name: \_\_\_\_\_
2. ☐ Separated - use **Column A** to calculate your **Eligibility Income**.  
Fill in this box only if (a) you are separated pursuant to a written agreement or (b) you were married, but separated and lived apart for the last six months of the year. Fill in the Unmarried box on Line 19a of your PA-40.
3. ☒ Married - Fill in the Married box on Line 19a of your PA-40. Enter your spouse's name and SSN above. Fill in the box that describes your situation:
- a. ☒ Married and claiming Tax Forgiveness together with my spouse. Use **Column A** to calculate **Eligibility Income**.
- b. ☐ Married and filing separate PA tax returns. ☐ **Certification**. Fill in this box certifying that you and your spouse are submitting the same information on each PA Schedule SP. Use **Columns B and C** to calculate your **Eligibility Income**.
- c. ☐ Married with a spouse who is a dependent on another person's PA Schedule SP or federal income tax return. Use **Columns B and C** to calculate **Eligibility Income**. Enter the other person's:  
SSN: \_\_\_\_\_ Name: \_\_\_\_\_
- d. ☐ Separated and lived apart from my spouse but for less than the last six months of the year. Use **Columns B and C** to calculate **Eligibility Income**. Enter your spouse's name and SSN above.
4. ☐ Deceased - use **Column A** to calculate your **Eligibility Income**.  
Fill in the Deceased box on Line 19a of the PA-40. You must annualize the decedent's income (see the instructions) and briefly describe your method:

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

1. Dependent's Name	Age	Relationship	Social Security No.
RIYA SENTHIL	11	Daughter	140152567

**IMPORTANT:** Only claim the child or children that you claimed as your dependent(s) on your 2015 Federal Income Tax return.

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

**Part C. Eligibility Income**

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

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

Column A Unmarried or Married Filing Jointly		The Eligibility Income Tables are on page 36 of the PA-40 booklet.		Married Filing Separately	
				Column B Taxpayer	Column C Spouse
1.	208,066	PA taxable income from Line 9 of your PA-40	1.	0	
2.	0	Nontaxable interest, dividends and gains and/or annualized income	2.	0	0
3.	0	Alimony	3.	0	0
4.	0	Insurance proceeds and inheritances	4.	0	0
5.	0	Gifts, awards and prizes	5.	0	0
6.		Nonresident income - part-year residents and nonresidents	6.		
7.		Nontaxable military income - Do not include combat pay	7.		
8.		Gain excluded from the sale of a residence	8.		
9.		Nontaxable educational assistance	9.		
10.		Cash received for personal purposes from outside your home	10.		
11.	208,066	← Total Eligibility Income for Column A		0	0
Total Eligibility Income for Columns B and C - add Lines 1 through 10 for each spouse and enter the total →				11.	0
<b>Part D. Calculating your Tax Forgiveness Credit</b>					
12.	5,958	PA Tax Liability from your PA-40, Line 12 (if amended return, see instructions)	12.		0
13.	0	Less Resident Credit from your PA-40, Line 22	13.		0
14.	5,958	Net PA Tax Liability. Subtract Line 13 from Line 12	14.		0
15.	0.00	Percentage of Tax Forgiveness entered as a decimal from the <b>Eligibility Income Table</b> using your dependents from Part B and your <b>Total Eligibility Income</b> from Line 11	15.		0.00
16.	0	<b>Tax Forgiveness Credit.</b> Multiply Line 14 by the decimal on Line 15. Enter on your PA-40, Line 21.	16.		0

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

<b>1</b>	Form W-2 . . . . .	<b>1</b>	<u>6,329</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>6,329</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 **2015**

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

DAYTIME PHONE NUMBER <b>(215) 716-1324</b>	RESIDENT PSD CODE <b>461108</b>	EXTENSION <input type="checkbox"/>	AMENDED RETURN <input type="checkbox"/>	NON-RESIDENT <input type="checkbox"/>
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<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. <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><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 <input type="checkbox"/> deceased <input type="checkbox"/> homemaker <input type="checkbox"/> unemployed         </div> <div> <input type="checkbox"/> student <input type="checkbox"/> military <input type="checkbox"/> retired         </div> </div>	<p style="text-align: center;">Spouse's Social Security #</p> <p><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 <input type="checkbox"/> deceased <input type="checkbox"/> homemaker <input type="checkbox"/> unemployed         </div> <div> <input type="checkbox"/> student <input type="checkbox"/> military <input type="checkbox"/> retired         </div> </div>
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1. Gross Compensation as Reported on W-2(s). (Enclose W-2s) . . . . .	164,123 .00	43,473 .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) . . .	164,123 .00	43,473 .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*) . . . . .	209 .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) . . . . .	164,123 .00	43,473 .00
9. <b>Total Tax Liability</b> (Line 8 multiplied by 1.0000% ) . . . . .	1,641 .00	435 .00
10. Total Local Earned Income Tax Withheld (May not equal W-2 - See Instructions)	1,639 .00	429 .00
11. Quarterly Estimated Payments/Credit From Previous Tax Year . . . . .	0 .00	0 .00
12. Out-of-State or Philadelphia Credits (include supporting documentation) . . . . .	0 .00	0 .00
13. <b>TOTAL PAYMENTS and CREDITS</b> (Add Lines 10 through 12) . . . . .	1,639 .00	429 .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) . . . . .	2 .00	6 .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) . . . . .	2 .00	6 .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 <b>MOHAN L MEHTA</b>	<b>MOHAN L MEHTA</b>	PHONE NUMBER <b>(203) 791-0041</b>

**S-CORPORATION PROFIT/LOSS REPORT**

To avoid future correspondence, please report any S Corporation Pass-Through profits (losses) that were reported on your PA 40 Return.

**LOCAL WORKSHEET (Moved During the Year)**

PART YEAR RESIDENT

Residence #1 \_\_\_\_\_ Dates \_\_\_\_\_ to \_\_\_\_\_ Length of Time \_\_\_\_\_ 0  
 Residence #2 \_\_\_\_\_ Dates \_\_\_\_\_ to \_\_\_\_\_ Length of Time \_\_\_\_\_ 0

TAXPAYER A:

0 .00

TAXPAYER B:

0 .00

INCOME PRORATION ( \_\_\_\_\_ )

Residence # 1 COMPLETE ADDRESS

Employer # 1 \_\_\_\_\_

Local Income \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence  
 Withholding \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence

Employer # 2 \_\_\_\_\_

Local Income \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence  
 Withholding \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence

Residence #1 Total Income \_\_\_\_\_ 0 Total Withholding \_\_\_\_\_ 0

INCOME PRORATION ( \_\_\_\_\_ )

Residence # 2 COMPLETE ADDRESS

Employer # 1 \_\_\_\_\_

Local Income \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence  
 Withholding \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence

Employer # 2 \_\_\_\_\_

Local Income \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence  
 Withholding \$ \_\_\_\_\_ / \_\_\_\_\_ 12 X \_\_\_\_\_ 0 = \_\_\_\_\_ 0  
 # of months at this residence

Residence #2 Total Income \_\_\_\_\_ 0 Total Withholding \_\_\_\_\_ 0

**LINE 10: LOCAL EARNED INCOME TAX WITHHELD WORKSHEET**

(Complete worksheet if you work in an area where the non-resident tax rate exceeds your home resident rate)

	(1)	(2)	(3) Home Location	(4) Work Location	(5)	(6) Disallowed	(7) Credit Allowed
	Local Wages	Tax Withheld	Resident Rate	Non-Resident Rate	Col 4 minus Col 3	Withholding Credit	For Tax Withheld
	(W2 box 16 or 18)	(W2 box 19)	(See page 1, line 9)	(See Instructions)	(if less than 0 enter 0)	(Col 1 x Col 5)	(Col 2 - Col 6)
Example:	10,000	130	1.25%	1.30%	0.05%	5.00	125.00
1.							
2.							
3.							
<b>TOTAL - Enter this amount on Line 10</b>							<b>0.00</b>

**NON-RECIPROCAL STATE WORKSHEET**

(See Instructions line 12)

EARNED INCOME: Taxed in other state as shown on the state tax return.

Enclose a copy of state return or credit will be disallowed ..... (1) \_\_\_\_\_ 0

Local tax 1% or as specified on the front of this form ..... X \_\_\_\_\_ 1.00%

(2) \_\_\_\_\_ 0

Tax Liability Paid to other state(s) ..... (3) \_\_\_\_\_ 0

PA Income Tax (line 1 x PA Income Tax rate for year being reported) ..... (4) \_\_\_\_\_ 0

CREDIT to be used against Local Tax

(Line 3 minus line 4) On line 12 enter this amount

or the amount on line 2 of worksheet, whichever is less. (If less than zero, enter zero) ..... (5) \_\_\_\_\_ 0

**\*\*Additional Addresses:**

DATES LIVING AT EACH ADDRESS	ADDRESS	TWP OR BORO	COUNTY
TO			
TO			
TO			

**A NOTE FOR RETIRED AND/OR SENIOR CITIZENS**

IF YOU ARE RETIRED AND ARE NO LONGER RECEIVING A SALARY, WAGES OR INCOME FROM A BUSINESS, YOU MAY NOT OWE AN EARNED INCOME TAX.

SOCIAL SECURITY PAYMENTS, PAYMENTS FROM A QUALIFIED PENSION PLAN AND INTEREST AND/OR DIVIDENDS ACCRUED FROM BANK ACCOUNTS AND/OR INVESTMENTS ARE NOT SUBJECT TO THE LOCAL EARNED INCOME TAX.

IF YOU RECEIVED A LOCAL EARNED INCOME TAX FORM AND ARE RETIRED WITH NO EARNED INCOME, PLEASE CHECK THE APPROPRIATE BOX ON THE FORM AND RETURN.

IF YOU STILL RECEIVE WAGES FROM A PART-TIME EMPLOYER OR BUSINESS, YOU WILL NEED TO FILE AND PAY THE EARNED INCOME TAX.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning _____, ending _____			See separate instructions.
Your first name <b>SENTHIL</b>	M.I. <b>K</b>	Last name <b>MURUGAN</b>	Suffix _____
If a joint return, spouse's first name <b>RAMYA</b>			Suffix _____
Home address (number and street). If you have a P.O. box, see instructions. <b>110 GALWAY CIRCLE</b>			Apt. no. _____
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>CHALFONT PA 18914</b>			<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse
Foreign country name _____	Foreign province/state/county _____	Foreign postal code _____	

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

First name

Last name

SSN

Exemptions

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

6b ☒ Spouse

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

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"/>

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . SCH 1250 DCB

8a Taxable interest. Attach Schedule B if required

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

9a Ordinary dividends. Attach Schedule B if required

9b 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

15b Taxable amount

16a Pensions and annuities

16b Taxable amount

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

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20b Taxable amount

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

31b 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 35

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

<b>Tax and Credits</b>	<b>38</b>	Amount from line 37 (adjusted gross income).	<b>38</b>	182,518
	<b>39a</b>	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <b>39a</b>		
	<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here. <b>39b</b>		
	<b>40</b>	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	<b>40</b>	13,592
	<b>41</b>	Subtract line 40 from line 38	<b>41</b>	168,926
	<b>42</b>	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	<b>42</b>	12,000
	<b>43</b>	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	156,926
	<b>44</b>	Tax (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>	30,991
	<b>45</b>	Alternative minimum tax (see instructions). Attach Form 6251	<b>45</b>	
	<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>Standard Deduction for—</b>  • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.  • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	30,991
	<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
	<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
	<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
	<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
	<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
	<b>54</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>54</b>	
	<b>55</b>	Add lines 48 through 54. These are your total credits	<b>55</b>	
	<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	30,991
<b>Other Taxes</b>	<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
	<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
	<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
	<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
	<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
	<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
	<b>62</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>62</b>	
<b>63</b>	Add lines 56 through 62. This is your total tax	<b>63</b>	30,991	
<b>Payments</b>	<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	32,704
	<b>65</b>	2015 estimated tax payments and amount applied from 2014 return	<b>65</b>	
	<b>66a</b>	Earned income credit (EIC)	<b>66a</b>	
	<b>b</b>	Nontaxable combat pay election <b>66b</b>		
	<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
	<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
	<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
	<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
	<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
	<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>Refund</b>	<b>73</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>73</b>	
	<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	<b>74</b>	32,704
	<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	<b>75</b>	1,713
	<b>76a</b>	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here.	<b>76a</b>	1,713
	<b>b</b>	Routing number 211391825 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 11531530		
	<b>77</b>	Amount of line 75 you want applied to your 2016 estimated tax	<b>77</b>	
	<b>78</b>	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	0
	<b>79</b>	Estimated tax penalty (see instructions)	<b>79</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"/> Yes. Complete below. <input type="checkbox"/> No		
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 <b>PROJECT MANAGER</b>
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation <b>STUDENT</b>
				Daytime phone number <b>(215) 716-1324</b>
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MOHAN L MEHTA</b>		Preparer's signature <b>MOHAN L MEHTA</b>	Date <b>3/6/2016</b>
	Firm's name <b>MOHAN L MEHTA, CPA</b>		Firm's EIN <b>06-6209008</b>	Check <input checked="" type="checkbox"/> if self-employed
	Firm's address <b>P.O. BOX 8888, NEW FAIRFIELD, CT 06812-8888</b>		Phone no. <b>(203) 791-0041</b>	PTIN <b>P00634055</b>

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

SENTHIL K MURUGAN and RAMYA BALARAM

048-98-6464

<b>Caution:</b> Do not include expenses reimbursed or paid by others.				
<b>Medical and Dental Expenses</b>	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>		
	<b>2</b> Enter amount from Form 1040, line 38 . . . . .	<b>2</b>	182,518	
	<b>3</b> Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead . . . . .	<b>3</b>	18,252	
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>		0
<b>Taxes You Paid</b>	<b>5</b> State and local ( <b>check only one box</b> ):			
	<b>a</b> <input checked="" type="checkbox"/> Income taxes, or	<b>5</b>	8,397	
	<b>b</b> <input type="checkbox"/> General sales taxes			
	<b>6</b> Real estate taxes (see instructions) . . . . .	<b>6</b>	3,890	
	<b>7</b> Personal property taxes . . . . .	<b>7</b>		
	<b>8</b> Other taxes. List type and amount ▶	<b>8</b>		
	<b>9</b> Add lines 5 through 8 . . . . .	<b>9</b>		12,287
	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>		
<b>Interest You Paid</b>	<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	<b>11</b>		
	Name _____			
	Address _____			
	TIN _____	<b>12</b>		
	<b>13</b> Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>		
	<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.) . . . . .	<b>14</b>		
<b>15</b> Add lines 10 through 14 . . . . .	<b>15</b>		0	
<b>Gifts to Charity</b>	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>	1,095	
	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>	210	
	<b>18</b> Carryover from prior year . . . . .	<b>18</b>		
	<b>19</b> Add lines 16 through 18 . . . . .	<b>19</b>		1,305
<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>			
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	<b>21</b>		
	<b>22</b> Tax preparation fees . . . . .	<b>22</b>	200	
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>23</b>		
	<b>24</b> Add lines 21 through 23 . . . . .	<b>24</b>	200	
	<b>25</b> Enter amount from Form 1040, line 38 . . . . .	<b>25</b>	182,518	
	<b>26</b> Multiply line 25 by 2% (.02) . . . . .	<b>26</b>	3,650	
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	<b>27</b>		0
	<b>28</b> Other—from list in instructions. List type and amount ▶	<b>28</b>		
<b>Total Itemized Deductions</b>	<b>29</b> Is Form 1040, line 38, over \$154,950?			
	<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
	<input checked="" type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			13,592
<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .				



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

- Information about Schedule C and its separate instructions is at [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

**2015**  
Attachment  
Sequence No. **09**

Name of proprietor <b>SENTHIL K MURUGAN</b>		Social security number (SSN) <b>048-98-6464</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Consulting - Information Technology</b>		<b>B</b> Enter code from instructions <b>518210</b>
<b>C</b> Business name. If no separate business name, leave blank. <b>YORK DECISION SYSTEMS LLC</b>		<b>D</b> Employer ID number (EIN), (see instr.) <b>26-2440593</b>
<b>E</b> Business address (including suite or room no.) ► <b>110 Galway Circle</b> City, town or post office, state, and ZIP code <b>Chalfont PA 18914</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2015, check here . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

<b>1</b> 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 . . . . .	<input type="checkbox"/>	<b>1</b>		
<b>2</b> Returns and allowances . . . . .		<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	0	
<b>4</b> Cost of goods sold (from line 42) . . . . .		<b>4</b>		
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	0	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	0	

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

<b>8</b> Advertising . . . . .	<b>8</b>			<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>		
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>			<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>		
<b>10</b> Commissions and fees . . . . .	<b>10</b>			<b>20</b> Rent or lease (see instructions):			
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>			<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>		
<b>12</b> Depletion . . . . .	<b>12</b>			<b>b</b> Other business property . . . . .	<b>20b</b>		
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>			<b>21</b> Repairs and maintenance . . . . .	<b>21</b>		
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>			<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>		
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>			<b>23</b> Taxes and licenses . . . . .	<b>23</b>		
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:			
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>			<b>a</b> Travel . . . . .	<b>24a</b>		
<b>b</b> Other . . . . .	<b>16b</b>			<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>		
<b>17</b> Legal and professional services . . . . .	<b>17</b>			<b>25</b> Utilities . . . . .	<b>25</b>		
				<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>		
				<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	209	
				<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .					<b>28</b>	209	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .					<b>29</b>	-209	
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <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. . . . .					<b>30</b>		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • 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> . (If you checked the box on line 1, see instructions) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.					<b>31</b>	-209	
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • 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> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.							
				<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk.			
				<b>32b</b> <input type="checkbox"/> Some investment is not at risk.			

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2015

**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
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<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			
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<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						
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<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									
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<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												
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<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 2015, 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.

NJ Annual Report filing	50	
Miscellaneous - website	10	
Registered agent fee	149	
<b>48 Total other expenses.</b> Enter here and on line 27a	<b>48</b>	209

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

SENTHIL K MURUGAN

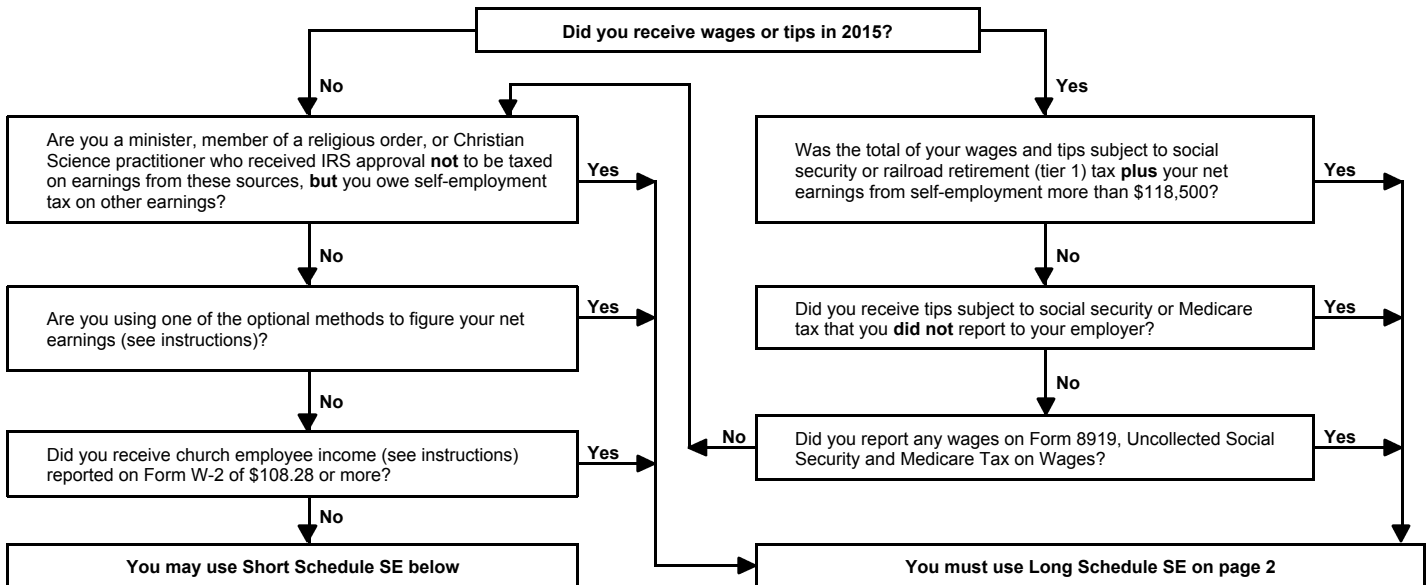
Social security number of person  
with **self-employment** income ►

048-98-6464

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1 a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .	<b>1b</b>	(	)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>		-209
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		-209
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ►	<b>4</b>		-193
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> • More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> . . . . .	<b>5</b>		0
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	<b>6</b>		0

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

Schedule SE (Form 1040) 2015

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of person  
with **self-employment** income ▶

048-98-6464

SENTHIL K MURUGAN

**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

- 1 a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions) . . . . .

- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .

- 2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.

Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions) . . . . .

- 3** Combine lines 1a, 1b, and 2 . . . . .

- 4 a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .

- c** Combine lines 4a and 4b. If less than \$400, **stop**; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue. . . . . ▶

- 5 a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a**

- b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . . **5b**

- 6** Add lines 4c and 5b . . . . . **6**

- 7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015 . . . . . **7**

- 8 a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a**

- b** Unreported tips subject to social security tax (from Form 4137, line 10) . . . . . **8b**

- c** Wages subject to social security tax (from Form 8919, line 10) . . . . . **8c**

- d** Add lines 8a, 8b, and 8c . . . . . **8d**

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ▶ **9**

- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) . . . . . **10**

- 11** Multiply line 6 by 2.9% (.029) . . . . . **11**

- 12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57, or Form 1040NR, line 55** . . . . . **12**

- 13** **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (.50). Enter the result here and on

**Form 1040, line 27, or Form 1040NR, line 27** . . . . . **13** 0

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$7,320, or (b) your net farm profits<sup>2</sup> were less than \$5,284.

- 14** Maximum income for optional methods . . . . . **14** 4,880 00

- 15** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross farm income<sup>1</sup> (not less than zero) or \$4,880. Also include this amount on line 4b above . . . . . **15**

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$5,284 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

- 16** Subtract line 15 from line 14 . . . . . **16** 0

- 17** Enter the **smaller** of: two-thirds (<sup>2</sup>/<sub>3</sub>) of gross nonfarm income<sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . . **17**

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

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

2441

OMB No. 1545-0074

**2015**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 (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Central Bucks Community S	16 Welden Dr Doylestown PA 18901	23-1667960	172

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 60a, or Form 1040NR, line 59a.

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2015 for the person listed in column (a)
First	Last		
RIYA	SENTHIL	140-15-2567	

**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**

0

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

**4**

**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**

**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 0.00

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions . . . . .

**9**

0

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

**10**

30,991

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . .

**11**

0

**For Paperwork Reduction Act Notice, see your tax return instructions.**Form **2441** (2015)

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**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2015. 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>	240
<b>13</b>	Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions . . . . .	<b>13</b>	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2016. See instructions . . . . .	<b>14</b>	( )
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>	240
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2015 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>	171
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>	171
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>	146,018
<b>19</b>	Enter the amount shown below that applies to you. <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>	34,711
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>	171
<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.) <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <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>	240
<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>	171
<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." <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>	69

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>	171
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2014 expenses in 2015, see the instructions for line 9 . . . . .	<b>29</b>	2,829
<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>	0
<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>	0

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

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).

OMB No. 1545-0074

**2015**Attachment  
Sequence No. **50**

SENTHIL K MURUGAN and RAMYA BALARAM

Your social security number

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	2,500
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	182,518
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit. . . . .	4	0
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .	6	0.00000
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	0
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below . . . . .	8	0

**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	0
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: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er) . . . . .	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . .	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . .	15	0
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .	17	0.00000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	0
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 . . . . .	19	

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

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Form **8863** (2015)

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)  RAMYA BALARAM	<b>21</b> Student social security number (as shown on page 1 of your tax return)  148-17-5437
<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution  PennState Univ  <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. 103 Shields Building University Park, PA 16802  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>(3)</b> Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> . <b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). 24-6000376	<b>b.</b> Name of second educational institution (if any)   <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.   <b>(2)</b> Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>(3)</b> Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> . <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 2015? <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 or is treated as having begun in 2015 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 postsecondary education before 2015 (see instructions)? <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 2015, 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"/> Complete lines 27 through 30 for this student.	



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>	4,000
<b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	<b>28</b>	2,000
<b>29</b> Multiply line 28 by 25% (.25) . . . . .	<b>29</b>	500
<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>	2,500

#### 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
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**Tuition and Fees Deduction**

OMB No. 1545-0074

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).**

**2015**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 2015 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		3 182,518
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 . . . . .		5 182,518
<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 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.**

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Form **8917** (2015)