

IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name BHARGAVI NOOKALA	Social security number 173-29-2367
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	51,134.
2	Total tax	2	4,394.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	7,113.
4	Amount you want refunded to you	4	2,719.
5	Amount you owe	5	

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 the income tax return (original or amended) I am now authorizing, 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 the income tax return (original or amended) I am now authorizing. 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

9	2	3	6	7
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 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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.

5	8	7	2	7	8	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

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

Filing Status
 Single Married filing separately (MFS) Qualifying widow(er) (QW)
 Check only one box.
 If you checked the QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial: **BHARGAVI** Last name: **NOOKALA** Your identifying number (see instructions): **173-29-2367**

Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: Individual Estate or Trust
5645 BELLISSIMA WAY

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
ROUND ROCK **TX** **78665**

Foreign country name Foreign province/state/county Foreign postal code

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? Yes No

Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) ✓ if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business	1a Wages, salaries, tips, etc. Attach Form(s) W-2		1a	53,634.
	b Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions		1b	
	c Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e)		1c	
	2a Tax-exempt interest	2a	b Taxable interest	2b
	3a Qualified dividends	3a	b Ordinary dividends	3b
	4a IRA distributions	4a	b Taxable amount	4b
	5a Pensions and annuities	5a	b Taxable amount	5b
	6 Reserved for future use			6
	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . ▶ <input type="checkbox"/>			7
	8 Other income from Schedule 1 (Form 1040), line 10			8
	9 Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income . . ▶			9 53,634.
	10 Adjustments to income:			
	a From Schedule 1 (Form 1040), line 26		10a 2,500.	
	b Reserved for future use		10b	
	c Scholarship and fellowship grants excluded		10c	
d Add lines 10a and 10c. These are your total adjustments to income ▶			10d 2,500.	
11 Subtract line 10d from line 9. This is your adjusted gross income ▶			11 51,134.	
12a Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions <i>Std. Dedn US/India Treaty</i>		12a 12,550.		
b Charitable contributions for certain residents of India. See instructions		12b 300.		
c Add lines 12a and 12b			12c 12,850.	
13a Qualified business income deduction from Form 8995 or Form 8995-A		13a		
b Exemptions for estates and trusts only. See instructions		13b		
c Add lines 13a and 13b			13c	
14 Add lines 12c and 13c			14 12,850.	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-			15 38,284.	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	4,394.
17	Amount from Schedule 2 (Form 1040), line 3	17	0.
18	Add lines 16 and 17	18	4,394.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19	
20	Amount from Schedule 3 (Form 1040), line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	4,394.
23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	
b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	
c	Transportation tax (see instructions)	23c	
d	Add lines 23a through 23c	23d	
24	Add lines 22 and 23d. This is your total tax ▶	24	4,394.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	7,113.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	7,113.
e	Form(s) 8805	25e	
f	Form(s) 8288-A	25f	
g	Form(s) 1042-S	25g	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27	Reserved for future use	27	
28	Refundable child tax credit or additional child tax credit from Schedule 8812 (Form 1040)	28	
29	Credit for amount paid with Form 1040-C	29	
30	Reserved for future use	30	
31	Amount from Schedule 3 (Form 1040), line 15	31	
32	Add lines 28, 29, and 31. These are your total other payments and refundable credits ▶	32	
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments ▶	33	7,113.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,719.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	35a	2,719.
Direct deposit? See instructions.	▶ b	Routing number 0 7 2 0 0 0 3 2 6 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d	Account number 3 6 7 5 1 3 0 5 5		
	▶ e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____		
	36	Amount of line 34 you want applied to your 2022 estimated tax ▶	36	

Amount You Owe	37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions ▶	37	
	38	Estimated tax penalty (see instructions) ▶	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions ▶ **Yes.** Complete below. **No**

Designee's name ▶ _____ Phone no. ▶ _____ Personal identification number (PIN) ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature ▶ _____ Date _____ Your occupation SALES FORCE ADMIN/DEVELOPER If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶ _____

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/10/2022	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name ▶ GLOBAL TAXES LLC	Phone no. (678) 965-9522			
Firm's address ▶ 2530 Pebble Creek Ln Cumming GA 30041	Firm's EIN ▶ 30-1017196			

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
BHARGAVI NOOKALA

Your social security number
173-29-2367

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶ _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶ _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN	▶ _____		
c	Date of original divorce or separation agreement (see instructions) ▶ _____			
20	IRA deduction		20	
21	Student loan interest deduction		21	2,500.
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount ▶ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	2,500.

**SCHEDULE NEC
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service (99)

Tax on Income Not Effectively Connected With a U.S. Trade or Business

► Go to www.irs.gov/Form1040NR for instructions and the latest information.
► Attach to Form 1040-NR.

OMB No. 1545-0074

2021
Attachment
Sequence No. **7B**

Name shown on Form 1040-NR

BHARGAVI NOOKALA

Your identifying number

173-29-2367

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					%	%
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or TV copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.						
a Winnings _____						
b Losses _____	10c					
11 Gambling winnings—Residents of countries other than Canada. Note: Losses not allowed	11					
12 Other (specify) ► _____	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 Multiply line 13 by rate of tax at top of each column	14					
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a ►	15					

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
	17	Add columns (f) and (g) of line 16					17 ()	
	18	Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-						18

**SCHEDULE OI
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service (99)

Other Information

▶ Go to www.irs.gov/Form1040NR for instructions and the latest information.
▶ Attach to Form 1040-NR.
▶ Answer all questions.

OMB No. 1545-0074

2021
Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

BHARGAVI NOOKALA

173-29-2367

- A** Of what country or countries were you a citizen or national during the tax year? INDIA
- B** In what country did you claim residence for tax purposes during the tax year? United States
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
- D** Were you ever:
1. A U.S. citizen? Yes No
2. A green card holder (lawful permanent resident) of the United States? Yes No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. F1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
- If you answered "Yes," indicate the date and nature of the change ▶ _____
- G** List all dates you entered and left the United States during 2021. See instructions.
- Note:** If you are a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2019 _____, 2020 _____, and 2021 365
- I** Did you file a U.S. income tax return for any prior year? Yes No
- If "Yes," give the latest year and form number you filed ▶ 1040NR
- J** Are you filing a return for a trust? Yes No
- If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No
- K** Did you receive total compensation of \$250,000 or more during the tax year? Yes No
- If "Yes," did you use an alternative method to determine the source of this compensation? Yes No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b ▶ _____

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ▶
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ▶

Health Savings Accounts (HSAs)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
 ▶ **Go to www.irs.gov/Form8889 for instructions and the latest information.**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
 BHARGAVI NOOKALA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 173-29-2367

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions	▶	<input checked="" type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2		0.
3	If you were under age 55 at the end of 2021 and, on the first day of every month during 2021, you were, or were considered, an eligible individual with the same coverage, enter \$3,600 (\$7,200 for family coverage). All others , see the instructions for the amount to enter	3		3,600.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also include any amount contributed to your spouse's Archer MSAs	4		0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		3,600.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter	6		3,600.
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions	7		0.
8	Add lines 6 and 7	8		3,600.
9	Employer contributions made to your HSAs for 2021	9		583.
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10	11		583.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		3,017.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13		0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a		
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b		
c	Subtract line 14b from line 14a	14c		
15	Qualified medical expenses paid using HSA distributions (see instructions)	15		
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8e	16		
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b		

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18		
19	Qualified HSA funding distribution	19		
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8z, and enter "HSA" and the amount on the dotted line	20		
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21		