

# IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**  
▶ **Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

|   |  |
|---|--|
| Taxpayer's name<br><b>VIVEK KASHYAP</b> | Social security number<br><b>108-87-8332</b> |
| 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.

|  |          |         |
|--|----------|---------|
| <b>1</b> Adjusted gross income . . . . .   | <b>1</b> | 85,021. |
| <b>2</b> Total tax . . . . .   | <b>2</b> | 11,693. |
| <b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | 12,701. |
| <b>4</b> Amount you want refunded to you . . . . .                               | <b>4</b> | 1,008.  |
| <b>5</b> Amount you owe . . . . .  | <b>5</b> |         |

## 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 7 | 8 | 3 | 3 | 2 |
|---|---|---|---|---|

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

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

 as my signature on the income tax return (original or amended) I am now authorizing.
- 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: VIVEK  
 Last name: KASHYAP  
 Your identifying number (see instructions): 108-87-8332  
 Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. 54  
 310 BRYANT AVE  
 City, town, or post office. If you have a foreign address, also complete spaces below. State OH ZIP code 45220  
 CINCINNATI  
 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) <input checked="" type="checkbox"/> if qualifies for (see inst.): |                             |
|--|----------------|-----------|------------------------------------|-------------------------------------|---|-----------------------------|
|  |                |           |                                    |                                     | Child tax credit  | Credit for other dependents |
| If more than four dependents, see instructions and check here <input type="checkbox"/> |                |           |                                    |                                     | <input type="checkbox"/>  | <input type="checkbox"/>    |
|  |                |           |                                    |                                     | <input type="checkbox"/>  | <input type="checkbox"/>    |
|  |                |           |                                    |                                     | <input type="checkbox"/>  | <input type="checkbox"/>    |
|  |                |           |                                    |                                     | <input type="checkbox"/>  | <input type="checkbox"/>    |

|   |   |                    |                    |
|---|---|--------------------|--------------------|
| <b>Income Effectively Connected With U.S. Trade or Business</b> | <b>1a</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .  |                    | <b>1a</b> 85,021.  |
|   | <b>b</b> Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. See instructions . . . . .   |                    | <b>1b</b>          |
|   | <b>c</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), Item L, line 1(e) . . . . .   | <b>1c</b>          |                    |
|   | <b>2a</b> Tax-exempt interest . . . . .   | <b>2a</b>          | <b>2b</b>          |
|   | <b>3a</b> Qualified dividends . . . . .   | <b>3a</b>          | <b>3b</b>          |
|   | <b>4a</b> IRA distributions . . . . .   | <b>4a</b>          | <b>4b</b>          |
|   | <b>5a</b> Pensions and annuities . . . . .  | <b>5a</b>          | <b>5b</b>          |
|   | <b>6</b> Reserved for future use . . . . .  |                    | <b>6</b>           |
|   | <b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . . . . . <input type="checkbox"/>  |                    | <b>7</b>           |
|   | <b>8</b> Other income from Schedule 1 (Form 1040), line 10 . . . . .  |                    | <b>8</b>           |
|   | <b>9</b> Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b> . . . . . ▶   |                    | <b>9</b> 85,021.   |
|   | <b>10</b> Adjustments to income:  |                    |                    |
|   | <b>a</b> From Schedule 1 (Form 1040), line 26 . . . . .   | <b>10a</b>         |                    |
|   | <b>b</b> Reserved for future use . . . . .  | <b>10b</b>         |                    |
|   | <b>c</b> Scholarship and fellowship grants excluded . . . . .   | <b>10c</b>         |                    |
|   | <b>d</b> Add lines 10a and 10c. These are your <b>total adjustments to income</b> . . . . . ▶   | <b>10d</b>         |                    |
|   | <b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b> . . . . . ▶  |                    | <b>11</b> 85,021.  |
|   | <b>12a</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction. See instructions Std. Dedn US/India Treaty . . . . . | <b>12a</b> 12,550. |                    |
|   | <b>b</b> Charitable contributions for certain residents of India. See instructions . . . . .  | <b>12b</b>         |                    |
|   | <b>c</b> Add lines 12a and 12b . . . . .  |                    | <b>12c</b> 12,550. |
|   | <b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .  | <b>13a</b>         |                    |
|   | <b>b</b> Exemptions for estates and trusts only. See instructions . . . . .   | <b>13b</b>         |                    |
|   | <b>c</b> Add lines 13a and 13b . . . . .  |                    | <b>13c</b>         |
|   | <b>14</b> Add lines 12c and 13c . . . . .   |                    | <b>14</b> 12,550.  |
|   | <b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .  |                    | <b>15</b> 72,471.  |

|                                      |   |            |         |
|--------------------------------------|---|------------|---------|
| <b>16</b>                            | <b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____ | <b>16</b>  | 11,693. |
| <b>17</b>                            | Amount from Schedule 2 (Form 1040), line 3 . . . . .  | <b>17</b>  | 0.      |
| <b>18</b>                            | Add lines 16 and 17 . . . . .   | <b>18</b>  | 11,693. |
| <b>19</b>                            | Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040) . . . . .  | <b>19</b>  |         |
| <b>20</b>                            | Amount from Schedule 3 (Form 1040), line 8 . . . . .  | <b>20</b>  |         |
| <b>21</b>                            | Add lines 19 and 20 . . . . .   | <b>21</b>  |         |
| <b>22</b>                            | Subtract line 21 from line 18. If zero or less, enter -0-   | <b>22</b>  | 11,693. |
| <b>23a</b>                           | Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .   | <b>23a</b> |         |
| <b>b</b>                             | Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .  | <b>23b</b> |         |
| <b>c</b>                             | Transportation tax (see instructions) . . . . .   | <b>23c</b> |         |
| <b>d</b>                             | Add lines 23a through 23c . . . . .   | <b>23d</b> |         |
| <b>24</b>                            | Add lines 22 and 23d. This is your <b>total tax</b> . . . . .   | <b>24</b>  | 11,693. |
| <b>25</b>                            | Federal income tax withheld from:   |            |         |
| <b>a</b>                             | Form(s) W-2 . . . . .   | <b>25a</b> | 12,701. |
| <b>b</b>                             | Form(s) 1099 . . . . .  | <b>25b</b> |         |
| <b>c</b>                             | Other forms (see instructions) . . . . .  | <b>25c</b> |         |
| <b>d</b>                             | Add lines 25a through 25c . . . . .   | <b>25d</b> | 12,701. |
| <b>e</b>                             | Form(s) 8805 . . . . .  | <b>25e</b> |         |
| <b>f</b>                             | Form(s) 8288-A . . . . .  | <b>25f</b> |         |
| <b>g</b>                             | Form(s) 1042-S . . . . .  | <b>25g</b> |         |
| <b>26</b>                            | 2021 estimated tax payments and amount applied from 2020 return . . . . .   | <b>26</b>  |         |
| <b>27</b>                            | Reserved for future use . . . . .   | <b>27</b>  |         |
| <b>28</b>                            | Refundable child tax credit or additional child tax credit from Schedule 8812 (Form 1040) . . . . .   | <b>28</b>  |         |
| <b>29</b>                            | Credit for amount paid with Form 1040-C . . . . .   | <b>29</b>  |         |
| <b>30</b>                            | Reserved for future use . . . . .   | <b>30</b>  |         |
| <b>31</b>                            | Amount from Schedule 3 (Form 1040), line 15 . . . . .   | <b>31</b>  |         |
| <b>32</b>                            | Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .   | <b>32</b>  |         |
| <b>33</b>                            | Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .  | <b>33</b>  | 12,701. |
| <b>Refund</b>                        | <b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .  | <b>34</b>  | 1,008.  |
|                                      | <b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>  | <b>35a</b> | 1,008.  |
| Direct deposit?<br>See instructions. | <b>b</b> Routing number 0 4 1 0 0 0 1 2 4 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings  |            |         |
|                                      | <b>d</b> Account number 4 1 4 8 2 5 9 6 2 3   |            |         |
|                                      | <b>e</b> If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.   |            |         |
|                                      | <b>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b> . . . . .  | <b>36</b>  |         |
| <b>Amount You Owe</b>                | <b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions . . . . .  | <b>37</b>  |         |
|                                      | <b>38</b> Estimated tax penalty (see instructions) . . . . .  | <b>38</b>  |         |

**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 \_\_\_\_\_ 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<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date<br>02/27/2022 | PTIN<br>P02082703           | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br>GLOBAL TAXES LLC                      | Firm's address<br>2530 Pebble Creek Ln Cumming GA 30041   |                    | Phone no.<br>(678) 965-9522 | Firm's EIN<br>30-1017196                            |



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

Department of the Treasury  
Internal Revenue Service (99)

**Other Information**

▶ Go to [www.irs.gov/Form1040NR](http://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

VIVEK KASHYAP

108-87-8332

- 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:
- A U.S. citizen?  Yes  No
  - 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. H1B
- 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 ▶ 10/01/2021 H1B
- 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<br>mm/dd/yy | Date departed United States<br>mm/dd/yy | Date entered United States<br>mm/dd/yy | Date departed United States<br>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.
- 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 . . . ▶

- Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No
  - 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:
- 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 . . . ▶
  - 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)**

Department of the Treasury  
Internal Revenue Service

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

**2021**  
Attachment  
Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**VIVEK KASHYAP**

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ **108-87-8332**

**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.

|           |  |   |                                 |
|-----------|--|---|---------------------------------|
| <b>1</b>  | 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 |
| <b>2</b>  | 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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .                        | <b>2</b>                                      | 0.                              |
| <b>3</b>  | If you were under age 55 at the end of 2021 and, on the first day of <b>every</b> month during 2021, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,600 (\$7,200 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . . | <b>3</b>                                      | 3,600.                          |
| <b>4</b>  | 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 . . . . .                                       | <b>4</b>                                      | 0.                              |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b>                                      | 3,600.                          |
| <b>6</b>  | 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 . . . . .   | <b>6</b>                                      | 3,600.                          |
| <b>7</b>  | 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 . . . . .   | <b>7</b>                                      | 0.                              |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | <b>8</b>                                      | 3,600.                          |
| <b>9</b>  | Employer contributions made to your HSAs for 2021 . . . . .  | <b>9</b>                                      | 500.                            |
| <b>10</b> | Qualified HSA funding distributions . . . . .  | <b>10</b>                                     |                                 |
| <b>11</b> | Add lines 9 and 10 . . . . .   | <b>11</b>                                     | 500.                            |
| <b>12</b> | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | <b>12</b>                                     | 3,100.                          |
| <b>13</b> | <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  | <b>13</b>                                     | 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.

|            |  |            |  |
|------------|--|------------|--|
| <b>14a</b> | Total distributions you received in 2021 from all HSAs (see instructions) . . . . .  | <b>14a</b> |  |
| <b>b</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 . . . . . | <b>14b</b> |  |
| <b>c</b>   | Subtract line 14b from line 14a . . . . .  | <b>14c</b> |  |
| <b>15</b>  | Qualified medical expenses paid using HSA distributions (see instructions) . . . . .   | <b>15</b>  |  |
| <b>16</b>  | <b>Taxable HSA distributions.</b> 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 . . . . .  | <b>16</b>  |  |
| <b>17a</b> | If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . ▶ <input type="checkbox"/>  |            |  |
| <b>b</b>   | <b>Additional 20% tax</b> (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 . . . . .                  | <b>17b</b> |  |

**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.

|           |   |           |  |
|-----------|---|-----------|--|
| <b>18</b> | Last-month rule . . . . .   | <b>18</b> |  |
| <b>19</b> | Qualified HSA funding distribution . . . . .  | <b>19</b> |  |
| <b>20</b> | <b>Total income.</b> 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 . . . . . | <b>20</b> |  |
| <b>21</b> | <b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d . . . . .                        | <b>21</b> |  |