Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

IIILEIIIai	neveriue Service										
Subm	ission Identification Number (SID)										
Taxpay	er's name					Socia	secu	rity num	ber		
BAB	Y KONGARA					84	2-2	3-2311			
Spouse	s name					Spous	e's so	ocial sec	urity ı	number	
Part	Tax Return Information —	Tax Year Ending [December	31, 2022	2 (Enter	year	you	are au	thor	izing.)
Enter	whole dollars only on lines 1 through 5	5.									
Note:	Form 1040-SS filers use line 4 only. Le										
1	Adjusted gross income							1			,335.
2	Total tax							2		11	,760.
3	Federal income tax withheld from For	. ,						3		16	,927.
4	Amount you want refunded to you					\cdot	, .	4		5	,167.
5	Amount you owe	<u> </u>				<u> / </u>		5			
Part	II Taxpayer Declaration and Spenalties of perjury, I declare that I have ex		•	-							
to send for any Agent payme author payme busine taxes person Electro	foriginal or amended) I am now authorizing of my return to the IRS and to receive from delay in processing the return or refund, a to initiate an ACH electronic funds withdraw int of my federal taxes owed on this return a zation is to remain in full force and effect of the interest of	the IRS (a) an acknowled the IRS (b) the date of any rewal (direct debit) entry the and/or a payment of est until I notify the U.S. ancial Agent at 1-888-date. I also authorize the arry to answer inquiries signature for the incompared to the inco	edgement of a refund. If appl to the financia timated tax, a Treasury Fina 353-4537. Pa te financial ins and resolve	eceipt or reaso cable, I author I institution acc and the financia acial Agent to ment cancella titutions involve issues related original or ame	on for rejective the Use ount indicated terminated terminated in the to the pnded) I are	ection of S. Treat cated in to detect the authors in process aymen in now	of the asury in the ebit the atthorion the authorion to the authorion authorion to the auth	transmi and its tax prej ne entry zation. oe recei of the e urther ac prizing a	ssion designarat to thi To re ved lectro	n, (b) the protection of the p	e reason Financial tware for unt. This cancel) a er than 2 yment of that the able, my
×				to enter or ge	enerate i	my PIN	/ E	nter five	digits	s, but	as my
	signature on the income tax return	RO firm name (original or amended)) I am now a	ıthorizina.			d	on't ente	er all a	zeros	
	I will enter my PIN as my signature if you are entering your own PIN as below.	on the income tax re	eturn (origina	l or amended							
Yours	ignature ►			D	ate ► _						
Snou	se's PIN: check one box only										
	I authorize	on the income tax re	eturn (origina	l or amended	d) I am n	ow au	d thoriz	_	er äll a neck	zeros this b	_
Spous	e's signature			D	ate ►						
орош		ioner PIN Method I	Returns On								
Part				-							
ERO's	s EFIN/PIN. Enter your six-digit EFIN fo	followed by your five-	digit self-sel	ected PIN.	2 2	2 4 De	9 on't er	6 6 nter all z	1 eros	9 8	9
author	that the above numeric entry is my PIN, zed to file for tax year indicated above for ments of the Practitioner PIN method and I	or the taxpayer(s) indica	ated above. I	confirm that I	am subm	itting t	nis re	turn in	accoi	rdanće	
FRO'	signature ►			ח	ate ►						
LI 10 8	-	Must Batain This	. Faum G								

Don't Submit This Form to the IRS Unless Requested To Do So

Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2022 OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Ja	n. 1–D	Dec. 31, 2022, or other tax year begin	ning	, 2022	2, ending		, 20		See separate instructions.
Filing Status		Single Married filing ser	• .		ring surviving spouse	•	•	Estat	te Trust
Check only one box.	"								
Your first name	and i	middle initial	Last na	ame				our ider ee instru	ntifying number uctions)
BABY			KONG	ARA				842-2	3-2311
Home address	(numl	per and street). If you have a P.O. bo	x, see ins	tructions.					Apt. no.
9920 BON	ITA	LN			5:	18			
City, town, or p	ost of	ffice. If you have a foreign address, a	lso comp	lete spaces below.		Sta	te	Z	IP code
CHARLOTT	E					NC		2	8262
Foreign countr	y nam	е	Foreigr	n province/state/county	'	For	eign pos	tal code	
Digital Assets		ny time during 2022, did you: (a) rece erwise dispose of a digital asset (or a					es); or (b) sell, ex	change, gift, or Yes X No
Dependents	3						(4) Check	the box if	qualifies for (see inst.):
(see instructions		(1) First name Last name	e	(2) Dependent's identifying number	(3) Relationship to	you	Child ta	x credit	Credit for other dependents
If more than fou dependents, see									
instructions and	1								
check here									
Income	1a	Total amount from Form(s) W-2, bo	x 1 (see i	nstructions)				1a	96,335.
Effectively	b	Household employee wages not re	ported on	Form(s) W-2				1b	
Connected	С	Tip income not reported on line 1a	(see instr	uctions)				1c	
With U.S.	d	Medicaid waiver payments not repo	orted on F	Form(s) W-2 (see instru	ctions)			1d	
Trade or	е	Taxable dependent care benefits fr	om Form	2441, line 26				1e	
Business	f	Employer-provided adoption benef	its from F	form 8839, line 29 .				1f	
Attach	g	Wages from Form 8919, line 6 .						1g	
Form(s) W-2,	h	Other earned income (see instruction	ons) .					1h	
1042-S,	i	Reserved for future use			1i				
SSA-1042-S, RRB-1042-S,	j	Reserved for future use						1j	
and 8288-A	k	Total income exempt by a treaty from		ule OI (Form 1040-NR),					
here. Also		line 1(e)			1k				0.6.00=
attach Form(s)	Z	Add lines 1a through 1h	1					1z	96,335.
1099-R if	2a		2a		axable interest			2b	
tax was	_	_	Ba		rdinary dividends .			3b	
withheld.	4a		a		axable amount			4b	
If you did not get a Form	5a		ia		axable amount			5b	
W-2, see	6	Reserved for future use Capital gain or (loss). Attach Sched						7	
instructions.	7	Other income from Schedule 1 (For						-	10.000
	8 9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and						9	-10,000. 86,335.
	10	Add lines 12, 25, 35, 45, 35, 7, and Adjustments to income:	0. 11115 15	your total effectively				9	00,333.
	а	From Schedule 1 (Form 1040), line	26		10a				
	b	Reserved for future use							
	c	Reserved for future use						1	
	d	Enter the amount from line 10a. The						10d	
	11	Subtract line 10d from line 9. This i	-	=				11	86,335.
	12	Itemized deductions (from Sched	ule A (Fo	rm 1040-NR)) or, for ce	ertain residents of In	dia, s	tandard		
		deduction (see instructions)			1 1	ln US/In	dia.Treaty	12	12,950.
	13a Qualified business income deduction from Form 8995 or Form 8995-A . 13a								
	b	Exemptions for estates and trusts of	only (see i	nstructions)	13b				
	С	Add lines 13a and 13b						13c	
	14							14	12,950.
	15	Subtract line 14 from line 11. If zero	or less.	enter -0 This is vour t	axable income			15	73,385.

Tax and	16	Tax (see instructions). Check if any from Form	m(s): 1 \square 88	14 2 4	972 3			16	11,760.
Credits	17	Amount from Schedule 2 (Form 1040), line	3					17	0.
	18	Add lines 16 and 17						18	11,760.
	19	Child tax credit or credit for other depende	nts from Schedu	ule 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	11,760.
	23a	Tax on income not effectively connected with Schedule NEC (Form 1040-NR), line 15							
	b	Other taxes, including self-employment tax line 21	•	,	, 23b		<u></u>		
	С	Transportation tax (see instructions)			23c				
	d	Add lines 23a through 23c						23d	
	24	Add lines 22 and 23d. This is your total tax	(24	11,760.
Payments	25	Federal income tax withheld from:							
	а	Form(s) W-2			25a	16	,927.		
	b	Form(s) 1099			25b				
	С	Other forms (see instructions)			25c	- 14			
	d	Add lines 25a through 25c						25d	16,927.
	е	Form(s) 8805						25e	
	f	Form(s) 8288-A						25f	
	g	Form(s) 1042-S						25g	
	26	2022 estimated tax payments and amount						26	
	27	Reserved for future use			27				
	28	Additional child tax credit from Schedule 8			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			31				
	32	Add lines 28, 29, and 31. These are your to						32	1.5 0.00
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. The state of th						33	16,927.
Refund	34	If line 33 is more than line 24, subtract line			-	-		34	5,167.
D: 1 1 110	35a	Amount of line 34 you want refunded to you		-				35a	5,167.
Direct deposit? See instructions.	b	Routing number 1 1 1 0 0 0		c Type:	X Checki	ng 🗀	Savings		
	d	Account number 3 1 8 6 8 7			<u> </u>				
	е	If you want your refund check mailed to ar	address outsid	e the United St	ates not s	shown on	page 1,		
	00		0000						
A	36	Amount of line 34 you want applied to you		ed tax	36				
Amount	37	Subtract line 33 from line 24. This is the an For details on how to pay, go to <i>www.irs.ga</i>	-	see instructions	2			37	
You Owe	38	Estimated tax penalty (see instructions)	•		38			31	
Thind		u want to allow another person to discuss the	nio roturo with th				s. Compl	oto bol	ow. 🛛 No
Third Party	•			e ino? See ilisi	ructions.		•		ow. 🔼 No
Designee	Designame	nee s	Phone no.			numbe	nal identifi er (PIN)	cation	
	Under	penalties of perjury, I declare that I have examined they are true, correct, and complete. Declaration of	I this return and ac			statements	s, and to the		
Sign	Yours	signature	Date	Your occupation	on		If the	IRS se	ent you an Identity
Here				·			I		PIN, enter it here
				SOFTWARE	ENGIN	EER	(see	inst.)	
	Phone		Email address		-1-				
Paid	Prepa	rer's name Preparer's	s signature		Date		PTIN		Check if:
Preparer		SYAM PR	IYA RAM SAGAR	GUPTA TALLA	M 02/2	2/2023	P02082	703	Self-employed
Use Only		name SYMMIRAMIANAS GURTA TALLA					Phone no	, -	78)965-9522
y	Firm's address 245 DOONEY CT F RRINGWICK N.T 08816 Firm's FIN							N Q	4-3171965

Form 1040-NR (2022)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

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

BABY KONGARA

Your social security number
842-23-2311

Par	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. Atta		5	-10,000.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ($\overline{)}$	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
- 1	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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s ()	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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	-10,000.

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

Schedule 1 (Form 1040) 2022

Schedule 1 (Form 1040) 2022 Page **2**

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-ba	sis 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			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
а	Jury duty pay (see instructions)	а		
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit	b		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses	d		
е	Repayment of supplemental unemployment benefits under the Trade	_		
	Act of 1974	-		
f				
g	Contributions by certain chaplains to section 403(b) plans	9		
h	discrimination claims (see instructions)	h		
	Attorney fees and court costs you paid in connection with an award	11		
	from the IRS for information you provided that helped the IRS detect			
	tax law violations	ui		
i	Housing deduction from Form 2555			
J k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	7		
	1041)	k		
z	Other adjustments. List type and amount:			
_	24	z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. En	nter here and on		
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE NEC (Form 1040-NR)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

202	2
Attachment Sequence No.	B'

Name shown on Form 1040-NR Your identifying number BABY KONGARA 842-23-2311

Enter	amount of income under the approp	oriate rate of tax. See instructions.							
	Nat	ure of Income			(a) 10%	(b) 15%	(c) 30%	(d) Other	er (specify)
					(3, 17,	(0)	(0, 2272	%	%
1	Dividends and dividend equivale								
а	Dividends paid by U.S. corporation			1a					
b		ations	7	1b					
С	Dividend equivalent payments rec	eived with respect to section 871(m)	transactions	1c					
2	Interest:								
а	Mortgage			2a					
b				2b					
С				2c					
3	Industrial royalties (patents, trade	emarks, etc.)		3					
4	Motion picture or TV copyright ro	oyalties		4					
5		ding, publishing, etc.)		5					
6		ll 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 If zero or less, enter -0	only. Enter net income in column ((c).						
а	Winnings								
b				10c					
11	Gambling winnings—Residents of	of countries other than Canada.		11					
12	Other (specify):			F					
12	outer (opeony).			12					
13		nns (a) through (d)		13					
14		t top of each column		14					
15		nnected with a U.S. trade or busine			through (d) of line 1	4. Enter the total here	and on Form 1040	-NR, line 23a 15	
		Capital Gains ar						, =	
losses exchan	from property sales or ges that are from sources the United States and not (if	Kind of property and description necessary, attach statement of criptive details not shown below)	(b) Date acq mm/dd/yy	uired	(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).	
	rely connected with a U.S. ss. Do not include a gain								
or loss	on disposing of a U.S. real								
gains a	nd losses on Schedule D								
(Form 1	'								
	property sales or ges that are effectively								
connection School	etted with a U.S. business	columns (f) and (g) of line 16 . al gain. Combine columns (f) and				e and on line 9 abo)

SCHEDULE OI (Form 1040-NR)

Other Information

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

Answer all questions.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR Your identifying number 842-23-2311 BABY KONGARA Α Of what country or countries were you a citizen or national during the tax year? INDIA In what country did you claim residence for tax purposes during the tax year? United States В C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? X No Were you ever: X No 1. A U.S. citizen? Yes 2. A green card holder (lawful permanent resident) of the United States? Yes X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. Ε immigration status on the last day of the tax year. ____F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2022. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Mexico Date entered United States Date departed United States Date entered United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2020 ______, 2021 ______, and 2022 ______365 ___. Did you file a U.S. income tax return for any prior year? X Yes No Т If "Yes," give the latest year and form number you filed: X No Ves J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a Yes No Κ Yes X No No If "Yes," did you use an alternative method to determine the source of this compensation? Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, L 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. (b) Tax treaty article (d) Amount of exempt (a) Country (c) Number of months claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 No Yes X 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 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

SCHEDULE E (Form 1040)

Department of the Treasury

Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return

Your social security number 040 00 0011

BAB	Y KUNGARA				842-23-	·2311	
Par	Income or Loss From Rental Real Estate and Note: If you are in the business of renting personal property,		le C. See in	structions. If you are	e an individ	ual, repo	rt farm
	rental income or loss from Form 4835 on page 2, line 40.						
	Did you make any payments in 2022 that would require you to						
_	If "Yes," did you or will you file required Form(s) 1099?					Yes	S ☐ No
1a	Physical address of each property (street, city, state, ZIP co						
A	SAI NAGAR, HASTINAPURAM HYDERABAD TELANGA	ANA IN 5	00079			\checkmark	
В							
С							
1b	Type of Property (from list below) 2 For each rental real estate property above, report the number of fair ren	ital and		Fair Rental Days	Personal Days	I .	QJV
Α	personal use days. Check the QJV I if you meet the requirements to file		Α	365		0	
В	qualified joint venture. See instruction		В				
С			C				
1	of Property: Single Family Residence 3 Vacation/Short-Term Rental Multi-Family Residence 4 Commercial	5 Land		7 Self-Rental 8 Other (describ	oe)		
				Propertie	s:		
Inco	me:		Α	В		(С
3	Rents received	3	500) .			
4	Royalties received	4					
Expe	nses:						
5	<u> </u>	5					
6	, tatte and traver (600 metrations)	6					
7	3	7	800).			
8		8					
9		9					
10		10					
11	3	11	800).			
12	, , ,	12					
13		13					
14		14	3,000				
15		15	2,100).			
16		16	2 000	<u> </u>			
17		17	3,800).			
18		18 19					
19 20		20	10,500	<u> </u>			
		20	10,500) .			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-10,000	1			
22	Deductible rental real estate loss after limitation, if any,		_0,000				
	on Form 8582 (see instructions) 2		-10,000)()
23a	Total of all amounts reported on line 3 for all rental propertie			3a	500.		
b	Total of all amounts reported on line 4 for all royalty properti			3b			
C	• • • • • • • • • • • • • • • • • • • •			3c			
d	Total of all amounts reported on line 18 for all properties .			3d	F00		
e 04				3e 10,	500.		
24	Income. Add positive amounts shown on line 21. Do not in	-			24	1	0 000 \
25	Losses. Add royalty losses from line 21 and rental real estate to						0,000.)
26	Total rental real estate and royalty income or (loss). Conhere. If Parts II, III, IV, and line 40 on page 2 do not approximately Schedule 1 (Form 1040), line 5. Otherwise, include this amount of the state of the s	ply to you,	also ente	r this amount on		_	10,000.

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. OMB No. 1545-0074 Attachment Sequence No. **52**

Department of the Treasury Internal Revenue Service

BABY KONGARA

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.

842-23-2311

Befor	<i>re you begin:</i> Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requ	ired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	X Se	elf-only \Box Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. 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 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3	3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, 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	3,650.
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 2022, see the instructions for the amount to enter	6	3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,650.
9	Employer contributions made to your HSAs for 2022		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	250.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,400.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
Dowl	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		10.4
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate I	HSAS, complete
14a	Total distributions you received in 2022 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	
С	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 8f	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		
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	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have seption 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 8f .	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	