

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 PRASHANT R UPADHYE | Social security number 041-11-4926 |
| Spouse's name SONALI P UPADHYE | Spouse's social security number 061-53-3620 |

Part I Tax Return Information — Tax Year Ending December 31, 2022 (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 | 191,029. |
| 2 Total tax | 2 | 24,836. |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 | 25,338. |
| 4 Amount you want refunded to you | 4 | 502. |
| 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

| | | | | |
|---|---|---|---|---|
| 1 | 4 | 9 | 2 | 6 |
|---|---|---|---|---|

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

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 GLOBAL TAXES LLC to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 3 | 3 | 6 | 2 | 0 |
|---|---|---|---|---|

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

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.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 2 | 2 | 4 | 9 | 6 | 3 | 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 jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

| | | | |
|--|----------------------|---|---|
| Your first name and middle initial PRASHANT R | Last name UPADHYE | Your social security number 041-11-4926 | |
| If joint return, spouse's first name and middle initial SONALI P | Last name UPADHYE | Spouse's social security number 061-53-3620 | |
| Home address (number and street). If you have a P.O. box, see instructions. 10704 GATE HOUSE PL | | Apt. no. | Presidential Election Campaign 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 type="checkbox"/> You <input type="checkbox"/> Spouse |
| City, town, or post office. If you have a foreign address, also complete spaces below. GLEN ALLEN | | State VA | |
| Foreign country name | | ZIP code 23059 | |
| Foreign province/state/county | | Foreign postal code | |

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) **Yes** **No**

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1958 Are blind **Spouse:** Was born before January 2, 1958 Is blind

| Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/> | (1) First name Last name | | (2) Social security number | (3) Relationship to you | (4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents | |
|--|--------------------------|----------------|----------------------------|-------------------------|--|-------------------------------------|
| | | ABHIR PRASHANT | UPADHYE | 709-47-5446 | Son | <input checked="" type="checkbox"/> |
| | SHRIYA PRASHANT | UPADHYE | 777-29-9424 | Daughter | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| Income | 1a | 1b | 1c | 1d | 1e | 1f | 1g | 1h | 1i | 1z |
|--|-----------|--------|----|----|----|----|----|----|-----------------------------|------------------|
| 1a Total amount from Form(s) W-2, box 1 (see instructions) | | | | | | | | | | 202,325. |
| b Household employee wages not reported on Form(s) W-2 | | | | | | | | | | |
| c Tip income not reported on line 1a (see instructions) | | | | | | | | | | |
| d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | | | | | | | | | | |
| e Taxable dependent care benefits from Form 2441, line 26 | | | | | | | | | | |
| f Employer-provided adoption benefits from Form 8839, line 29 | | | | | | | | | | |
| g Wages from Form 8919, line 6 | | | | | | | | | | |
| h Other earned income (see instructions) | | | | | | | | 0. | | |
| i Nontaxable combat pay election (see instructions) | | | | | | | | | 1i | |
| z Add lines 1a through 1h | | | | | | | | | | 202,325. |
| 2a Tax-exempt interest | 2a | | | | | | | | b Taxable interest | 2b 202. |
| 3a Qualified dividends | 3a | 1,522. | | | | | | | b Ordinary dividends | 3b 1,576. |
| 4a IRA distributions | 4a | | | | | | | | b Taxable amount | 4b |
| 5a Pensions and annuities | 5a | | | | | | | | b Taxable amount | 5b |
| 6a Social security benefits | 6a | | | | | | | | b Taxable amount | 6b |
| c If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/> | | | | | | | | | | |
| 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | | | | | | | | | 7 | -788. |
| 8 Other income from Schedule 1, line 10 | | | | | | | | | 8 | -9,986. |
| 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income | | | | | | | | | 9 | 193,329. |
| 10 Adjustments to income from Schedule 1, line 26 | | | | | | | | | 10 | 2,300. |
| 11 Subtract line 10 from line 9. This is your adjusted gross income | | | | | | | | | 11 | 191,029. |
| 12 Standard deduction or itemized deductions (from Schedule A) | | | | | | | | | 12 | 25,900. |
| 13 Qualified business income deduction from Form 8995 or Form 8995-A | | | | | | | | | 13 | 2. |
| 14 Add lines 12 and 13 | | | | | | | | | 14 | 25,902. |
| 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income | | | | | | | | | 15 | 165,127. |

| | | | | |
|------------------------|-----------|---|-----------|---------|
| Tax and Credits | 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 | 27,455. |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 27,455. |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | 2,500. |
| | 20 | Amount from Schedule 3, line 8 | 20 | 119. |
| | 21 | Add lines 19 and 20 | 21 | 2,619. |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 24,836. |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | 0. |
| | 24 | Add lines 22 and 23. This is your total tax | 24 | 24,836. |

| | | | | |
|-----------------|-----------|---|------------|---------|
| Payments | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 25,133. |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | 205. |
| | d | Add lines 25a through 25c | 25d | 25,338. |
| | 26 | 2022 estimated tax payments and amount applied from 2021 return | 26 | |
| | 27 | Earned income credit (EIC) NO | 27 | |
| | 28 | Additional child tax credit from Schedule 8812 | 28 | |
| | 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| | 30 | Reserved for future use | 30 | |
| | 31 | Amount from Schedule 3, line 15 | 31 | |
| | 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | |
| | 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 25,338. |

| | | | | |
|--------------------------------------|------------|---|------------|------|
| Refund | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 502. |
| | 35a | Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 35a | 502. |
| Direct deposit? See instructions. | b | Routing number 011900254 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| | d | Account number 003852848174 | | |
| | 36 | Amount of line 34 you want applied to your 2023 estimated tax | 36 | |

| | | | | |
|-----------------------|-----------|---|-----------|--|
| Amount You Owe | 37 | Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or 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 TECHNOLOGY CONSULTANT | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____ |
| Spouse's signature. If a joint return, both must sign. _____ | Date _____ | Spouse's occupation HOUSEWIFE | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____ |

Phone no. (203) 550-6075 Email address PRASHANT.UPADHYE@GMAIL.COM

Paid Preparer Use Only

| | | | | |
|--|---|--------------------|-----------------------------|---|
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM | Date 04/14/2023 | PTIN P02082703 | Check if: <input type="checkbox"/> Self-employed |
| Firm's name GLOBAL TAXES LLC | Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 | | Phone no. (678) 965-9522 | Firm's EIN 84-3171965 |

**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

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
PRASHANT R & SONALI P UPADHYE

Your social security number
041-11-4926

Part I Additional Income

| | | | |
|-----------|---|-----------|---------|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | 0. |
| 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 | -9,986. |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | |
| 8 | Other income: | | |
| a | Net operating loss | 8a | () |
| b | Gambling | 8b | |
| c | Cancellation of debt | 8c | |
| d | Foreign earned income exclusion from Form 2555 | 8d | () |
| e | 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 | |
| l | 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 | 8l | |
| m | Olympic and Paralympic medals and USOC prize money (see instructions) | 8m | |
| n | Section 951(a) inclusion (see instructions) | 8n | |
| o | Section 951A(a) inclusion (see instructions) | 8o | |
| p | Section 461(l) 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 nonqualified 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 | -9,986. |

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

Schedule 1 (Form 1040) 2022

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 | 2,300. |
| 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 | |
| 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 8l 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 8m | 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 | 2,300. |

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

2022

Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
PRASHANT R & SONALI P UPADHYE

Your social security number
041-11-4926

Part I Nonrefundable Credits

| | | | |
|----------|--|-----------|------|
| 1 | Foreign tax credit. Attach Form 1116 if required | 1 | 119. |
| 2 | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 | 2 | |
| 3 | Education credits from Form 8863, line 19 | 3 | |
| 4 | Retirement savings contributions credit. Attach Form 8880 | 4 | |
| 5 | Residential energy credits. Attach Form 5695 | 5 | |
| 6 | Other nonrefundable credits: | | |
| a | General business credit. Attach Form 3800 | 6a | |
| b | Credit for prior year minimum tax. Attach Form 8801 | 6b | |
| c | Adoption credit. Attach Form 8839 | 6c | |
| d | Credit for the elderly or disabled. Attach Schedule R | 6d | |
| e | Alternative motor vehicle credit. Attach Form 8910 | 6e | |
| f | Qualified plug-in motor vehicle credit. Attach Form 8936 | 6f | |
| g | Mortgage interest credit. Attach Form 8396 | 6g | |
| h | District of Columbia first-time homebuyer credit. Attach Form 8859 | 6h | |
| i | Qualified electric vehicle credit. Attach Form 8834 | 6i | |
| j | Alternative fuel vehicle refueling property credit. Attach Form 8911 | 6j | |
| k | Credit to holders of tax credit bonds. Attach Form 8912 | 6k | |
| l | Amount on Form 8978, line 14. See instructions | 6l | |
| z | Other nonrefundable credits. List type and amount: _____ | 6z | |
| 7 | Total other nonrefundable credits. Add lines 6a through 6z | 7 | |
| 8 | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 | 8 | 119. |

(continued on page 2)

Part II Other Payments and Refundable Credits

| | | | | |
|-----------|---|------------|-----------|--|
| 9 | Net premium tax credit. Attach Form 8962 | | 9 | |
| 10 | Amount paid with request for extension to file (see instructions) | | 10 | |
| 11 | Excess social security and tier 1 RRTA tax withheld | | 11 | |
| 12 | Credit for federal tax on fuels. Attach Form 4136 | | 12 | |
| 13 | Other payments or refundable credits: | | | |
| a | Form 2439 | 13a | | |
| b | Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 | 13b | | |
| c | Reserved for future use | 13c | | |
| d | Credit for repayment of amounts included in income from earlier years | 13d | | |
| e | Reserved for future use | 13e | | |
| f | Deferred amount of net 965 tax liability (see instructions) | 13f | | |
| g | Reserved for future use | 13g | | |
| h | Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 | 13h | | |
| z | Other payments or refundable credits. List type and amount: | 13z | | |
| 14 | Total other payments or refundable credits. Add lines 13a through 13z | | 14 | |
| 15 | Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 | | 15 | |

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022
Attachment
Sequence No. **08**

Name(s) shown on return: PRASHANT R & SONALI P UPADHYE
Your social security number: 041-11-4926

**Part I
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

| | Amount |
|---|---------------------------------|
| 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: BANK OF AMERICA AMERITRADE BANK OF AMERICA, N.A. DIGITAL FEDERAL CREDIT UNION ICAHN ENTERPRISES L.P. | 24. 19. 38. 116. 5. |
| 2 Add the amounts on line 1 | 202. |
| 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 | |
| 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b | 202. |

Note: If line 4 is over \$1,500, you must complete Part III. **Amount**

**Part II
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

| | |
|---|-----------------------|
| 5 List name of payer: AMERITRADE MERRILL FUNDRISE INCOME EREIT V LLC | 1,341. 191. 44. |
| 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b | 1,576. |

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

| | Yes | No |
|---|-----|----|
| 7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions | | X |
| If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements | | |
| b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located: _____ | | |
| 8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions | | X |

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. **12**

Name(s) shown on return: PRASHANT R & SONALI P UPADHYE
Your social security number: 041-11-4926

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 5,017. | 4,340. | | 677. |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | 19. | 0. | | 19. |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 138. |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 -9. |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | | | | 7 825. |

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 3,593. | 3,354. | | 239. |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | 523. | 2,606. | | -2,083. |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 207. |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 18. |
| 13 Capital gain distributions. See the instructions | | | | 13 6. |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 () |
| 15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back | | | | 15 -1,613. |

Part III Summary

| | | |
|---|-----------|----------|
| <p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. | 16 | -788. |
| <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> | | |
| <p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p> | 18 | |
| <p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p> | 19 | |
| <p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> | | |
| <p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> | 21 | (788.) |
| <p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p> | | |

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return: PRASHANT R & SONALI P UPADHYE
Social security number or taxpayer identification number: 041-11-4926

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--|---|--|--|--|---|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | AMERITRADE | 01/01/22 | 12/31/22 | 5,017. | 4,340. | | | 677. |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). | | | | 5,017. | 4,340. | | | 677. |

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
PRASHANT R & SONALI P UPADHYE **Social security number or taxpayer identification number**
 041-11-4926

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|------------------|--|---|---|--|--|--|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | AMERI TRADE | 01/01/22 | 12/31/21 | 3,593. | 3,354. | | | 239. |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 2 Totals. | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . . | | | 3,593. | 3,354. | | | 239. |

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return: PRASHANT R & SONALI P UPADHYE
Social security number or taxpayer identification number: 041-11-4926

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see Column (e) in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--|---|---|--|--|---|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | MERRILL A BANK OF AMERICA COMPANY | 01/01/22 | 12/31/22 | 19. | 0. | | | 19. |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). | | | | | 19. | 0. | | 19. |

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side **Social security number or taxpayer identification number**
 PRASHANT R & SONALI P UPADHYE 041-11-4926

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--|---|---|--|--|--|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | AMERI TRADE | 01/01/22 | 12/31/21 | 523. | 2,606. | | | -2,083. |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . . | | | | 523. | 2,606. | | | -2,083. |

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**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.

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Name(s) shown on return

PRASHANT R & SONALI P UPADHYE

Your social security number

041-11-4926

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A PLOT NO.37, SECTOR 17,ULWE DISTT. RAIGARH CITY : NAVI MUMBAI IN 410206

B
C

| 1b | Type of Property (from list below) | 2 | For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | | Personal Use Days | | QJV | |
|----------|---------------------------------------|---|--|------------------|---|-------------------|---|--------------------------|---|
| | | | | A | B | A | B | A | B |
| A | 3 | | | 280 | | 0 | | <input type="checkbox"/> | |
| B | | | | | | | | <input type="checkbox"/> | |
| C | | | | | | | | <input type="checkbox"/> | |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe) _____

| Income: | | Properties: | | |
|------------------|---|-------------|---------|------------|
| | | A | B | C |
| 3 | Rents received | 580. | | |
| 4 | Royalties received | | | |
| Expenses: | | | | |
| 5 | Advertising | | | |
| 6 | Auto and travel (see instructions) | | | |
| 7 | Cleaning and maintenance | 800. | | |
| 8 | Commissions | | | |
| 9 | Insurance | | | |
| 10 | Legal and other professional fees | | | |
| 11 | Management fees | 900. | | |
| 12 | Mortgage interest paid to banks, etc. (see instructions) | | | |
| 13 | Other interest | | | |
| 14 | Repairs | 3,115. | | |
| 15 | Supplies | 3,849. | | |
| 16 | Taxes | 137. | | |
| 17 | Utilities | 1,765. | | |
| 18 | Depreciation expense or depletion | | | |
| 19 | Other (list) _____ | | | |
| 20 | Total expenses. Add lines 5 through 19 | 10,566. | | |
| 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 | -9,986. | | |
| 22 | Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | (9,986.) | | |
| 23a | Total of all amounts reported on line 3 for all rental properties | | 580. | |
| b | Total of all amounts reported on line 4 for all royalty properties | | | |
| c | Total of all amounts reported on line 12 for all properties | | | |
| d | Total of all amounts reported on line 18 for all properties | | | |
| e | Total of all amounts reported on line 20 for all properties | | 10,566. | |
| 24 | Income. Add positive amounts shown on line 21. Do not include any losses | | | |
| 25 | Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | | | (9,986.) |
| 26 | Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 | | | -9,986. |

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

PRASHANT R & SONALI P UPADHYE

041-11-4926

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section **Yes** **No**

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|-----------|----------------------------|--|----------------------------------|------------------------------------|--|--|
| A | PTP-ICAHN ENTERPRISES L.P. | P | <input type="checkbox"/> | 13-3398766 | <input type="checkbox"/> | <input type="checkbox"/> |
| B | | | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="checkbox"/> |
| C | | | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="checkbox"/> |
| D | | | <input type="checkbox"/> | | <input type="checkbox"/> | <input type="checkbox"/> |

| Passive Income and Loss | | Nonpassive Income and Loss | | | |
|--------------------------------|--|---|--|---|--|
| | (g) Passive loss allowed (attach Form 8582 if required) | (h) Passive income from Schedule K-1 | (i) Nonpassive loss allowed (see Schedule K-1) | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 |
| A | 0. | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| 29a | Totals | | | | |
| b | Totals | 0. | | | |
| 30 | Add columns (h) and (k) of line 29a | | | | 30 |
| 31 | Add columns (g), (i), and (j) of line 29b. | | | | 31 (0.) |
| 32 | Total partnership and S corporation income or (loss). Combine lines 30 and 31 | | | | 32 0. |

Part III Income or Loss From Estates and Trusts

| 33 | (a) Name | (b) Employer identification number |
|-----------|----------|------------------------------------|
| A | | |
| B | | |

| Passive Income and Loss | | Nonpassive Income and Loss | |
|--------------------------------|---|---|---|
| | (c) Passive deduction or loss allowed (attach Form 8582 if required) | (d) Passive income from Schedule K-1 | (f) Other income from Schedule K-1 |
| A | | | |
| B | | | |
| 34a | Totals | | |
| b | Totals | | |
| 35 | Add columns (d) and (f) of line 34a | | 35 |
| 36 | Add columns (c) and (e) of line 34b | | 36 () |
| 37 | Total estate and trust income or (loss). Combine lines 35 and 36 | | 37 |

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q , line 2c (see instructions) | (d) Taxable income (net loss) from Schedules Q , line 1b | (e) Income from Schedules Q , line 3b |
|-----------|---|------------------------------------|---|---|--|
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | | | | 39 |

Part V Summary

| | | | |
|-----------|--|-----------|---------|
| 40 | Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below | 40 | |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 | 41 | -9,986. |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions | 42 | |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules | 43 | |

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

PRASHANT R & SONALI P UPADHYE

041-11-4926

| Part I Child Tax Credit and Credit for Other Dependents | | | |
|---|---|-----------|----------|
| 1 | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR | 1 | 191,029. |
| 2a | Enter income from Puerto Rico that you excluded | 2a | |
| b | Enter the amounts from lines 45 and 50 of your Form 2555 | 2b | 0. |
| c | Enter the amount from line 15 of your Form 4563 | 2c | |
| d | Add lines 2a through 2c | 2d | 0. |
| 3 | Add lines 1 and 2d | 3 | 191,029. |
| 4 | Number of qualifying children under age 17 with the required social security number | 4 | 1 |
| 5 | Multiply line 4 by \$2,000 | 5 | 2,000. |
| 6 | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number | 6 | 1 |
| Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4. | | | |
| 7 | Multiply line 6 by \$500 | 7 | 500. |
| 8 | Add lines 5 and 7 | 8 | 2,500. |
| 9 | Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 } | 9 | 400,000. |
| 10 | Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | 10 | 0. |
| 11 | Multiply line 10 by 5% (0.05) | 11 | 0. |
| 12 | Is the amount on line 8 more than the amount on line 11? | 12 | 2,500. |
| <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result. | | | |
| 13 | Enter the amount from the Credit Limit Worksheet A | 13 | 27,336. |
| 14 | Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. | 14 | 2,500. |

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

| | | | |
|------------|--|------------|----|
| 15 | Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/> | | |
| 16a | Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16a | 0. |
| b | Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 | 16b | |
| | TIP: The number of children you use for this line is the same as the number of children you used for line 4. | | |
| 17 | Enter the smaller of line 16a or line 16b | 17 | |
| 18a | Earned income (see instructions) | 18a | |
| b | Nontaxable combat pay (see instructions) | 18b | |
| 19 | Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result | 19 | |
| 20 | Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | 20 | |

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

| | | | |
|-----------|---|-----------|--|
| 21 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. | | |
| 22 | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 | 22 | |
| 23 | Add lines 21 and 22 | 23 | |
| 24 | 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. } | 24 | |
| 25 | Subtract line 24 from line 23. If zero or less, enter -0- | 25 | |
| 26 | Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27. | 26 | |

Part II-C Additional Child Tax Credit

| | | | |
|-----------|--|--|--|
| 27 | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 | | |
|-----------|--|--|--|

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
 PRASHANT R UPADHYE

Social security number of HSA beneficiary.
 If both spouses have HSAs, see instructions.
 041-11-4926

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 2022. See instructions | <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> 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 2,300. |
| 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 7,300. |
| 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 7,300. |
| 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 7,300. |
| 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 |
| 8 | Add lines 6 and 7 | 8 7,300. |
| 9 | Employer contributions made to your HSAs for 2022 | 9 5,000. |
| 10 | Qualified HSA funding distributions | 10 |
| 11 | Add lines 9 and 10 | 11 5,000. |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 2,300. |
| 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 2,300. |

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 2022 from all HSAs (see instructions) | 14a 1,935. |
| 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 1,935. |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 1,935. |
| 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 0. |
| 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 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 |

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

| | |
|---|---|
| Name(s) shown on return PRASHANT R & SONALI P UPADHYE | Your taxpayer identification number 041-11-4926 |
|---|---|

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.
Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

| 1 | (a) Trade, business, or aggregation name | (b) Taxpayer identification number | (c) Qualified business income or (loss) |
|------------|---|------------------------------------|---|
| i | | | |
| ii | | | |
| iii | | | |
| iv | | | |
| v | | | |
| 2 | Total qualified business income or (loss). Combine lines 1i through 1v, column (c) | 2 | |
| 3 | Qualified business net (loss) carryforward from the prior year | 3 () | |
| 4 | Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- | 4 | |
| 5 | Qualified business income component. Multiply line 4 by 20% (0.20) | | 5 |
| 6 | Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) | 6 8. | |
| 7 | Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year | 7 () | |
| 8 | Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- | 8 8. | |
| 9 | REIT and PTP component. Multiply line 8 by 20% (0.20) | | 9 2. |
| 10 | Qualified business income deduction before the income limitation. Add lines 5 and 9 | | 10 2. |
| 11 | Taxable income before qualified business income deduction (see instructions) | 11 165,129. | |
| 12 | Net capital gain (see instructions) | 12 1,522. | |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0- | 13 163,607. | |
| 14 | Income limitation. Multiply line 13 by 20% (0.20) | | 14 32,721. |
| 15 | Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) | | 15 2. |
| 16 | Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- | | 16 (0.) |
| 17 | Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- | | 17 (0.) |

Paid Preparer's Due Diligence Checklist
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

| | |
|---|---|
| Taxpayer name(s) shown on return PRASHANT R & SONALI P UPADHYE | Taxpayer identification number 041-11-4926 |
| Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM | Preparer tax identification number P02082703 |

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

| | Yes | No | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Did you complete the required recertification Form 8862? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

| | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.) | <input type="checkbox"/> | <input type="checkbox"/> | |
| b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | <input type="checkbox"/> | <input type="checkbox"/> | |
| c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

| | Yes | No | N/A |
|---|-------------------------------------|--------------------------|--------------------------|
| 10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer’s dependent who is a citizen, national, or resident of the United States? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child’s custodial parent has released a claim to exemption for the child? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | <input type="checkbox"/> | <input type="checkbox"/> |

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

| | Yes | No |
|--|--------------------------|--------------------------|
| 14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | <input type="checkbox"/> | <input type="checkbox"/> |

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer’s responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer’s eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer’s responses, to determine the taxpayer’s eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

| | Yes | No |
|---|-------------------------------------|--------------------------|
| 15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.

Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.

Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return

PRASHANT R & SONALI P UPADHYE

Your social security number

041-11-4926

Part I Additional Medicare Tax on Medicare Wages

| | | | | |
|---|---|---|----------|----|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | 222,825. | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | | |
| 3 | Wages from Form 8919, line 6 | 3 | | |
| 4 | Add lines 1 through 3 | 4 | 222,825. | |
| 5 | Enter the following amount for your filing status: | | | |
| | Married filing jointly \$250,000 | | | |
| | Married filing separately \$125,000 | | | |
| | Single, Head of household, or Qualifying surviving spouse . . . \$200,000 | 5 | 250,000. | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- | 6 | | 0. |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | | 0. |

Part II Additional Medicare Tax on Self-Employment Income

| | | | | |
|----|---|----|--|--|
| 8 | Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) | 8 | | |
| 9 | Enter the following amount for your filing status: | | | |
| | Married filing jointly \$250,000 | | | |
| | Married filing separately \$125,000 | | | |
| | Single, Head of household, or Qualifying surviving spouse . . . \$200,000 | 9 | | |
| 10 | Enter the amount from line 4 | 10 | | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | | |
| 12 | Subtract line 11 from line 8. If zero or less, enter -0- | 12 | | |
| 13 | Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III | 13 | | |

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

| | | | | |
|----|--|----|--|--|
| 14 | Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) | 14 | | |
| 15 | Enter the following amount for your filing status: | | | |
| | Married filing jointly \$250,000 | | | |
| | Married filing separately \$125,000 | | | |
| | Single, Head of household, or Qualifying surviving spouse . . . \$200,000 | 15 | | |
| 16 | Subtract line 15 from line 14. If zero or less, enter -0- | 16 | | |
| 17 | Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV | 17 | | |

Part IV Total Additional Medicare Tax

| | | | | |
|----|---|----|--|----|
| 18 | Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V | 18 | | 0. |
|----|---|----|--|----|

Part V Withholding Reconciliation

| | | | | |
|----|--|----|----------|------|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | 3,436. | |
| 20 | Enter the amount from line 1 | 20 | 222,825. | |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 3,231. | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | 205. |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | | |
| 24 | Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) | 24 | | 205. |

**Gains and Losses From Section 1256
 Contracts and Straddles**
 Go to www.irs.gov/Form6781 for the latest information.
 Attach to your tax return.

Name(s) shown on tax return: **PRASHANT R & SONALI P UPADHYE** Identifying number: **041-11-4926**

Check all applicable boxes. **A** Mixed straddle election **C** Mixed straddle account election
 See instructions. **B** Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

| (a) Identification of account | (b) (Loss) | (c) Gain |
|--|--------------|---------------|
| 1 Form 1099-B FORM 1099B | | 345. |
| 2 Add the amounts on line 1 in columns (b) and (c) | 2 () | 345. |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c) | | 3 345. |
| 4 Form 1099-B adjustments. See instructions and attach statement | | 4 |
| 5 Combine lines 3 and 4 | | 5 345. |
| Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. | | |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0- | | 6 0. |
| 7 Combine lines 5 and 6 | | 7 345. |
| 8 Short-term capital gain or (loss). Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions. | | 8 138. |
| 9 Long-term capital gain or (loss). Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions | | 9 207. |

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A—Losses From Straddles

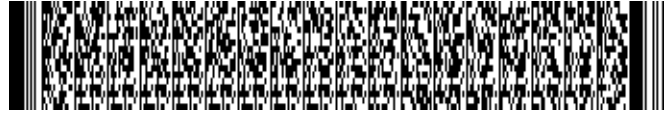
| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-. | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-. |
|--|-----------------------------------|-----------------------------|-----------------------|--|---|---|--|
| 10 | | | | | | | |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions | | | | | | 11a () | |
| b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions | | | | | | 11b () | |

Section B—Gains From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-. |
|---|-----------------------------------|-----------------------------|-----------------------|--|---|
| 12 | | | | | |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions | | | | | 13a |
| b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions | | | | | 13b |

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-. |
|-----------------------------|-------------------|--|-------------------------------------|--|
| 14 | | | | |



PRASHANT R UPADHYE
SONALI P UPADHYE
10704 GATE HOUSE PL

GLEN ALLEN VA 23059

SSN - You UPAD 041114926 Vendor ID 1555 XXXXX

SSN - Spouse UPAD 061533620

Fed Adj Gross Income (FAGI) 1. 191029. Withholding (VA) - You 19A. 10964.

Additions 2. Withholding (VA) - Spouse 19B.

Subtotal 3. 191029. Estimated Payments 20.

Age Deduction - You 4A. 2021 Overpayment 21.

Age Deduction - Spouse 4B. Extension Payments 22.

Soc Sec & Tier 1 Railroad 5. Credit - Low-Income or EIC 23.

State Income Tax Overpayment 6. Credit - Schedule OSC 24.

Subtractions 7. Credits - Schedule CR 25.

Subtotal Subtractions 8. Total Payments / Credits 26. 10964.

Total VA Adj Gross Income (VAGI) 9. 191029. Tax You Owe 27.

Itemized Deductions - VA Sch A 10. Tax Overpayment 28. 1371.

Standard Deduction 11. 16000. Overpayment Credited to Next Year 29.

Exemptions 12. 3720. VAC - Virginia 529 / ABLE 30.

Deductions 13. VAC - Other Contributions 31.

Subtotal (Deductions & Exemptions) 14. 19720. Addition to Tax, Penalty & Interest 32.

VA Taxable Income 15. 171309. Sales and Use Tax 33.

Amount of Tax 16. 9593. **Amount You Owe**

Spouse Tax Adjustment (STA) 17. **Will Pay by Credit/Debit Card** N 1371.

VAGI - Spouse 17A. **Your Refund**

Net Amount of Tax 18. 9593. Bank Routing # C 011900254

Bank Account # 003852848174



Filing Status, Age & License Information

Additional Filing Information

Filing Status 2

Federal Head of Household

DOB - You 05011975

VA Driver's License ID - You A67131290

VA Driver's License - Iss. Date - You 03042021

Spouse Name (Filing Status 3 Only)

DOB - Spouse 11191977

VA Driver's License ID - Spouse

VA Driver's License - Iss. Date - Spouse

Locality 087

Uninsured & Authorize DMAS

Name or Filing Status Change

Address Change

VA Return Not Filed Last Year

Dependent on Another's Return

Farmer / Fisherman / Merchant Seaman

Amended

Reason Code

Overseas on Due Date

Federal EIC & Amount

Deceased Indicator

Form 760C or 760F

No Sales & Use Tax Due Indicator X

Obtain Electronic 1099G

ID Theft PIN

Exemptions (A)

Exemptions (B)

| | | |
|------------|---|--------------------|
| You | 1 | 65 & Over - You |
| Spouse | 1 | 65 & Over - Spouse |
| Dependents | 2 | Blind - You |
| Total (A) | 4 | Blind - Spouse |
| | | Total (B) |

Contact Information

I (We), the undersigned, declare under penalty of law that I (we) have examined this return & to the best of my (our) knowledge, it is a true, correct & complete return. If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the information provided is for a domestic account within the territorial jurisdiction of the United States.

Signature - You _____ Date

Signature - Spouse _____ Date

Signature - Preparer SYAM PRIYA RAM SAGAR GUPTA TALLAM Date

2035506075

Phone - You

Phone - Spouse 6789659522

Phone - Preparer 7 P02082703

The Tax Department may discuss my/our return with my/our preparer.

Preparer Information
GLOBAL TAXES LLC

245 ROONEY CT
E BRUNSWICK

NJ 08816

File by May 1, 2023
 Include Page 1, Page 2 and all supporting 760CG documents.

2022 Schedule INC/CG

041114926



Report all W-2s, 1099s & VK-1s with VA Withholding

PRASHANT R UPADHYE

SONALI P UPADHYE

| Your/ Spouse SSN | Withholding Type | VA Withholding | Employer FEIN | VA Account Number | VA Wages, tips, other comp. |
|---------------------|---------------------|-------------------|------------------|----------------------|--------------------------------|
| 041114926 | W | 10964. | 061454513 | 30061454513F001 | 202325. |

| Total VA Withholding | SSN | VA Withholding |
|-------------------------------|-----------|----------------|
| You | 041114926 | 10964. |
| Spouse | | |
| Total # of W-2s,1099s & VK-1s | 01 | |

To avoid delays - be sure to enter all information, including the Employer's FEIN.

**DO NOT SEND THIS VA-8879 TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.
IT MUST BE MAINTAINED IN YOUR FILES!**

Virginia Submission Identification Number (SID)

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

| | | |
|---|--|-------------------|
| Your Name | B Your Social Security Number | |
| PRASHANT R UPADHYE | 041-11-4926 | |
| Spouse's Name | A Spouse's Social Security Number | |
| SONALI P UPADHYE | 061-53-3620 | |
| Part I Tax Return Information | A Spouse | B Yourself |
| 1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1) | | 191029. |
| 2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9) | | 191029. |
| 3. Taxable Income (Form 760CG, Line 15; 760PY, Line 16, columns A & B; Form 763, Line 17) | | 171309. |
| 4. Virginia Income Tax (Form 760CG, Line 18; 760PY, Line 17, columns A & B; Form 763 Line 18) | | 9593. |
| 5. Withholding (Form 760CG, Line 19a & 19b; 760PY, Lines 19a & 19b; Form 763, Lines 19a & 19b) | | 10964. |
| 6. Amount you Owe (Form 760CG, Line 35; Form 760PY, Line 35; Form 763, Line 35) | | |
| 7. Refund (Form 760CG, Line 36; 760PY, Line 36; Form 763, Line 36) | | 1371. |

Part II Declaration of Taxpayer and Signature Authorization
Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending December 31, 2022, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation (Virginia Tax) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, the direct deposit of my refund or direct debit of my tax due. In choosing either direct deposit or direct debit, I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

Taxpayer's e-File PIN: check one box only

I authorize the ERO named below to enter my e-File PIN

| | | | | |
|---|---|---|---|---|
| 1 | 4 | 9 | 2 | 6 |
|---|---|---|---|---|

 as my signature on my 2022 e-filed Virginia individual income tax return.
Do not enter all zeros

GLOBAL TAXES LLC
ERO Firm Name

I will enter my e-File PIN as my signature on my 2022 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature _____ Date _____

Spouse's e-File PIN: check one box only

I authorize the ERO named below to enter my e-File PIN

| | | | | |
|---|---|---|---|---|
| 3 | 3 | 6 | 2 | 0 |
|---|---|---|---|---|

 as my signature on my 2022 e-filed Virginia individual income tax return.
Do not enter all zeros

GLOBAL TAXES LLC
ERO Firm Name

I will enter my e-File PIN as my signature on my 2022 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's Signature _____ Date _____

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.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 2 | 2 | 4 | 9 | 6 | 3 | 1 | 9 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|---|

Do not enter all zeros

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2022 Virginia individual 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 Virginia's publication Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2022). EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature _____ Date 04-14-23