

# IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name SUMANTA PORIA	Social security number 512-27-5335
Spouse's name	Spouse's social security number

## 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	48,152.
2	Total tax	2	4,022.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	7,585.
4	Amount you want refunded to you	4	3,563.
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 

7	5	3	3	5
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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as my signature on the income tax return (original or amended) I am now authorizing.   
ERO firm name   
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

2	2	2	4	9	6	6	1	9	8	9
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

Filing Status [X] 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:

Form fields for personal information: Your first name and middle initial (SUMANTA), Last name (PORIA), Your social security number (512-27-5335), Spouse's social security number, Home address (2904 SW HAZELNUT AVE, BENTONVILLE, AR 72713), and Presidential Election Campaign options.

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 [X] 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

Table for Dependents with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, and Credit for other dependents.

Main income table with rows 1a through 15, including sub-rows 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b, 7, 8, 9, 10, 11, 12, 13, 14, 15. Total taxable income: 35,202.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	4,022.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	4,022.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	4,022.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0.
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	4,022.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	7,585.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	7,585.
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC)	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>		
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	7,585.

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	3,563.
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	3,563.
	<b>b</b>	Routing number 0820000073 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 487008303733		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

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

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

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

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (479) 407-9866	Email address PORIA.SUMANTA@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 01/24/2023	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				88-2145487

**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](http://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  
SUMANTA PORIA

Your social security number  
512-27-5335

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-5,500.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	-5,500.

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

**Part II Adjustments to Income**

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

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return  
SUMANTA PORIA

Your social security number  
512-27-5335

**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)

<b>A</b>	
<b>B</b>	
<b>C</b>	

<b>1b</b> Type of Property (from list below)	<b>2</b> 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
		<b>A</b>	<b>B</b>	<b>C</b>	<input type="checkbox"/>
<b>A</b> 3		365		0	<input type="checkbox"/>
<b>B</b>					<input type="checkbox"/>
<b>C</b>					<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:		
		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received . . . . .	450.		
<b>4</b>	Royalties received . . . . .			
<b>Expenses:</b>				
<b>5</b>	Advertising . . . . .			
<b>6</b>	Auto and travel (see instructions) . . . . .			
<b>7</b>	Cleaning and maintenance . . . . .	500.		
<b>8</b>	Commissions . . . . .			
<b>9</b>	Insurance . . . . .			
<b>10</b>	Legal and other professional fees . . . . .			
<b>11</b>	Management fees . . . . .	350.		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)			
<b>13</b>	Other interest . . . . .			
<b>14</b>	Repairs . . . . .	1,800.		
<b>15</b>	Supplies . . . . .	1,300.		
<b>16</b>	Taxes . . . . .			
<b>17</b>	Utilities . . . . .	2,000.		
<b>18</b>	Depreciation expense or depletion . . . . .			
<b>19</b>	Other (list) _____			
<b>20</b>	Total expenses. Add lines 5 through 19 . . . . .	5,950.		
<b>21</b>	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 <b>Form 6198</b> . . . . .	-5,500.		
<b>22</b>	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	( 5,500. )	( )	( )
<b>23a</b>	Total of all amounts reported on line 3 for all rental properties . . . . .		450.	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties . . . . .			
<b>c</b>	Total of all amounts reported on line 12 for all properties . . . . .			
<b>d</b>	Total of all amounts reported on line 18 for all properties . . . . .			
<b>e</b>	Total of all amounts reported on line 20 for all properties . . . . .		5,950.	
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .			
<b>25</b>	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .			( 5,500. )
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> 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 . . . . .			-5,500.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

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

**2022**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
512-27-5335

SUMANTA PORIA

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

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

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
<b>2</b>	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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 0.
<b>3</b>	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3 3,650.
<b>4</b>	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.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 3,650.
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter . . . . .	6 3,650.
<b>7</b>	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	7 0.
<b>8</b>	Add lines 6 and 7 . . . . .	8 3,650.
<b>9</b>	Employer contributions made to your HSAs for 2022 . . . . .	9 800.
<b>10</b>	Qualified HSA funding distributions . . . . .	10
<b>11</b>	Add lines 9 and 10 . . . . .	11 800.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 2,850.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

<b>14a</b>	Total distributions you received in 2022 from all HSAs (see instructions) . . . . .	14a
<b>b</b>	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .	14b
<b>c</b>	Subtract line 14b from line 14a . . . . .	14c
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .	16
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c . . . . .	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.

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

# 2022 AR1000F

## ARKANSAS INDIVIDUAL INCOME TAX RETURN

### Full Year Resident



# P1

### CHECK BOX IF AMENDED RETURN

Software ID

Jan. 1 - Dec. 31, 2022 or fiscal year ending \_\_\_\_\_, 20\_\_\_\_ •

PROSERIES

TAXPAYER INFORMATION	Primary's legal first name • SUMANTA		MI •	Last name • PORIA		Check if Deceased • <input type="checkbox"/>		Primary's social security number • 512-27-5335				
	Spouse's legal first name •		MI •	Last name •		Check if Deceased • <input type="checkbox"/>		Spouse's social security number •				
	Mailing address (number and street, P.O. box or rural route) • 2904 SW HAZELNUT AVE								Check if address is outside U.S. <input type="checkbox"/>			
	City • BENTONVILLE		State or province • AR		ZIP • 72713		Foreign country name					
	Primary email				Secondary email							
	<input type="checkbox"/> We will no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.											
	<input type="checkbox"/> Check here if you want a tax booklet mailed to you next year.					<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension						
	DL# / State ID 945110673		Your state AR		Issue date (mm/dd/yyyy) 07/26/2022		Expiration date (mm/dd/yyyy) 12/31/2024					
	DL# / State ID _____		Spouse state _____		Issue date (mm/dd/yyyy) _____		Expiration date (mm/dd/yyyy) _____					
	FILING STATUS	1. <input checked="" type="checkbox"/> Single (Or widowed before 2022 or divorced at end of 2022)				4. <input type="checkbox"/> Married filing separately on the same return						
2. <input type="checkbox"/> Married filing joint (Even if only one had income)				5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____								
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____				6. <input type="checkbox"/> Surviving spouse with dependent child Year spouse died: (See instructions) _____								
PERSONAL TAX CREDITS	7A. <input checked="" type="checkbox"/> Yourself		• <input type="checkbox"/> 65 or over		• <input type="checkbox"/> 65 Special		• <input type="checkbox"/> Blind		• <input type="checkbox"/> Deaf		<input type="checkbox"/> Head of household/surviving spouse <small>(Filing status 3 only) (Filing status 6 only)</small>	
	<input type="checkbox"/> Spouse		• <input type="checkbox"/> 65 or over		• <input type="checkbox"/> 65 Special		• <input type="checkbox"/> Blind		• <input type="checkbox"/> Deaf			
	Multiply number of boxes checked ..... 7A <input type="checkbox"/> X \$29 = <input type="text" value="29"/> . <input type="text" value="00"/>											
	<b>Dependents (Do not list yourself or spouse)</b>											
	First name		Last name		Dependent's social security number				Dependent's relationship to you			
1.												
2.												
3.												
4.												
5.												
7B. Multiply number of <b>DEPENDENTS</b> from above.....7B • <input type="checkbox"/> X \$29 = <input type="text" value=""/> . <input type="text" value="00"/>												
7C. Multiply number of qualifying individuals from <b>AR1000RC5</b> (See instructions) ..... 7C • <input type="checkbox"/> X \$500 = <input type="text" value=""/> . <input type="text" value="00"/>												
7D. <b>TOTAL PERSONAL TAX CREDITS:</b> (Add lines 7A, 7B, and 7C. Enter total here and on line 34) .....7D <input type="text" value="29"/> . <input type="text" value="00"/>												





Primary SSN 512-27-5335

		<b>ROUND ALL AMOUNTS TO WHOLE DOLLARS</b>		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only		
INCOME	8. Wages, salaries, tips, etc: (Attach W-2s) .....	8	●	53,652.00	●	00	
	9. Military pay: Primary ● [ ] 00 Spouse ● [ ] 00						
	10. Interest income: (If over \$1,500, attach AR4) .....	10	●	00	●	00	
	11. Dividend income: (If over \$1,500, attach AR4) .....	11	●	00	●	00	
	12. Alimony and separate maintenance received: .....	12	●	00	●	00	
	13. Business or professional income: (Attach federal Sch. C) .....	13	●	00	●	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D) .....	14	●	00	●	00	
	15. Other gains or (losses): (See Instructions) .....	15	●	00	●	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs) .....	16	●	00	●	00	
	17. Military retirement: Primary ● [ ] 00 Spouse ● [ ] 00						
	18A Primary employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● [ ] 00 Taxable ● [ ] 00 Less \$6,000	18A	●	00			
	18B Spouse employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● [ ] 00 Taxable ● [ ] 00 Less \$6,000	18B	●	00	●	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E) .....	19	●	-5,500.00	●	00	
	20. Farm income: (Attach federal Sch. F) .....	20	●	00	●	00	
	21. Unemployment: .....	21	●	00	●	00	
	22. Other income/depreciation differences: (Attach Form AR-OI) ..... See Stmt	22	●	00	●	00	
	23. <b>TOTAL INCOME:</b> (Add lines 8 through 22) .....	23	●	48,152.00	●	00	
	24. <b>TOTAL ADJUSTMENTS:</b> (Attach Form AR1000ADJ) .....	24	●	0.00	●	00	
	25. <b>ADJUSTED GROSS INCOME:</b> (Subtract line 24 from line 23) .....	25	●	48,152.00	●	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26				
		27. ● <input type="checkbox"/> Low income table (\$0), See line 26 instructions ● <input checked="" type="checkbox"/> Standard deduction (See instructions) ● <input type="checkbox"/> Itemized deductions (Attach AR3)	27	●	2,270.00	●	00
		28. <b>NET TAXABLE INCOME:</b> (Subtract line 27 from line 25) .....	28	●	45,882.00	●	00
		29. <b>TAX:</b> (Enter tax from tax table) .....	29		1,618.00		00
		30. Combined tax: (Add amounts from line 29, columns A and B) .....	30				1,618.00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) .....	31	●			00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See instructions) .....		32	●			00	
33. <b>TOTAL TAX:</b> (Add lines 30 through 32) .....	33	●			1,618.00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7D) .....	34	●	29.00			
	35. Child care credit: (Attach AR2441) .....	35	●	00			
	36. Other credits: (Attach AR1000TC) .....	36	●	150.00			
	37. <b>TOTAL CREDITS:</b> (Add lines 34 through 36) .....	37	●			179.00	
	38. <b>NET TAX:</b> (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0) .....	38	●			1,439.00	



Primary SSN 512-27-5335

<b>PAYMENTS</b>	39. Arkansas income tax withheld: (Attach copies of W-2, 1099R, W2-G,1099-PT, and/or AR-K1) ..... 39	●	2,623.	00																				
	40. Estimated tax paid or credit brought forward from 2021: ..... 40	●		00																				
	41. Payment made with extension: (See instructions) ..... 41	●		00																				
	42. <b>AMENDED RETURNS ONLY</b> - Previous payments: (See instructions) ..... 42	●		00																				
	43. Early childhood program: Certification number: _____ (Attach AR1000EC and AR2441) ..... 43	●		00																				
	44. <b>TOTAL PAYMENTS:</b> (Add lines 39 through 43) ..... 44	●	2,623.	00																				
<b>REFUND OR TAX DUE</b>	45. <b>AMENDED RETURNS ONLY</b> - Previous refund: (See instructions) ..... 45	●		00																				
	46. Adjusted total payments: (Subtract line 45 from line 44) ..... 46	●	2,623.	00																				
	47. <b>AMOUNT OF OVERPAYMENT/REFUND:</b> (If line 46 is greater than line 38, enter difference) ..... 47	●	1,184.	00																				
	48. Amount to be applied to 2023 estimated tax: ..... 48	●		00																				
	49. Amount of Check-Off contributions: (Attach Form AR1000CO) ..... 49	●		00																				
	50. <b>AMOUNT TO BE REFUNDED TO YOU:</b> (Subtract lines 48 and 49 from line 47) ..... <b>REFUND</b> 50	●	☺	1,184.	00																			
<b>DIRECT DEPOSIT</b>	51. <b>AMOUNT DUE:</b> (If line 46 is less than line 38, enter difference; If over \$1,000, continue to 52A) ..... <b>TAX DUE</b> 51	●	☹		00																			
	52A. <b>UEP:</b> Attach Form AR2210 or AR2210A. If required, enter exception in box 52A	●			00																			
	52B. Penalty 52B	●			00																			
52C. Add lines 51 and 52B: (See instructions) ..... <b>TOTAL DUE</b> 52C		●			00																			
Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account. ● <input type="checkbox"/>																								
<table style="width:100%; border: none;"> <tr> <td style="width:30%;"><b>Routing number 1</b></td> <td style="width:30%;"><b>Account number 1</b></td> <td style="width:10%;"><input checked="" type="checkbox"/> Checking or</td> <td style="width:10%;"><input type="checkbox"/> Savings</td> <td style="width:10%;"><b>Direct deposit 1 amt.</b></td> </tr> <tr> <td>● 0 8 2 0 0 0 0 7 3</td> <td>● 4 8 7 0 0 8 3 0 3 7 3 3</td> <td></td> <td></td> <td>● 1,184.</td> </tr> <tr> <td><b>Routing number 2</b></td> <td><b>Account number 2</b></td> <td><input type="checkbox"/> Checking or</td> <td><input type="checkbox"/> Savings</td> <td><b>Direct deposit 2 amt.</b></td> </tr> <tr> <td>●</td> <td>●</td> <td></td> <td></td> <td>●</td> </tr> </table>					<b>Routing number 1</b>	<b>Account number 1</b>	<input checked="" type="checkbox"/> Checking or	<input type="checkbox"/> Savings	<b>Direct deposit 1 amt.</b>	● 0 8 2 0 0 0 0 7 3	● 4 8 7 0 0 8 3 0 3 7 3 3			● 1,184.	<b>Routing number 2</b>	<b>Account number 2</b>	<input type="checkbox"/> Checking or	<input type="checkbox"/> Savings	<b>Direct deposit 2 amt.</b>	●	●			●
<b>Routing number 1</b>	<b>Account number 1</b>	<input checked="" type="checkbox"/> Checking or	<input type="checkbox"/> Savings	<b>Direct deposit 1 amt.</b>																				
● 0 8 2 0 0 0 0 7 3	● 4 8 7 0 0 8 3 0 3 7 3 3			● 1,184.																				
<b>Routing number 2</b>	<b>Account number 2</b>	<input type="checkbox"/> Checking or	<input type="checkbox"/> Savings	<b>Direct deposit 2 amt.</b>																				
●	●			●																				
<b>PLEASE 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.</b>																								
<b>PLEASE SIGN HERE</b>																								
Primary's signature		Date	Telephone	<b>May the Arkansas Revenue Division discuss this return with the preparer?</b>																				
Spouse's signature		Date	Telephone																					
Paid preparer's signature		PTIN/ID number		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																				
SYAM PRIYA RAM SAGAR GUPTA TALLAM		01/24/2023		● 882145487																				
Preparer's name		Telephone		<b>For Department Use Only</b>																				
GLOBAL TAXES LLC		(678)965-9522		A																				
Address																								
245 ROONEY CT																								
City		State	ZIP																					
E BRUNSWICK		NJ	08816																					
E-mail																								
SYAM@GTAXFILE.COM																								
<b>PAY ONLINE:</b>		<b>Refund:</b>		<b>Tax Due/No Tax:</b>																				
Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online. ATAP is available 24 hours.		Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000		Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144																				
<b>PAY BY MAIL: (See instructions)</b>		<b>PAY BY CREDIT CARD: (See instructions)</b>																						



**ARKANSAS INDIVIDUAL INCOME TAX  
TAX CREDITS**

Primary's legal name SUMANTA PORIA	Primary's social security number 512-27-5335
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**IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM**

1. State political contribution credit: <b>(See instructions)</b> .....	1 ●		00
2. Other state tax credit: <b>[Attach copy of other state tax return(s)]</b> .....	2 ●		00
3. Credit for adoption expenses: <b>(Attach federal Form 8839)</b> .....	3 ●		00
4. Phenylketonuria disorder credit: <b>(See instructions. Attach AR1113)</b> .....	4 ●		00
5. Stillborn child tax credit "Paisley's Law": <b>(Attach certificate of birth resulting in stillbirth)</b> .....	5 ●		00
6. Additional tax credit for qualified individuals: <b>(See instructions)</b> .....	6 ●		00
7. Inflationary relief income tax credit: <b>(See Instructions)</b> .....	7 ●	150.	00

**If certificate is issued to an individual, leave FEIN box below blank.**

<b>Primary:</b>	8A. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8B. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8C. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
<b>Spouse:</b>	8D. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8E. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00
	8F. Code ● <input style="width: 100px; height: 20px;" type="text"/>	FEIN ● <input style="width: 100px; height: 20px;" type="text"/>	Amount ● <input style="width: 50px; height: 20px;" type="text"/>	00

8. Tax credit(s): <b>(Add amounts from 8A-8F above)</b> .....	8 ●		00
A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.			
9. <b>TOTAL CREDITS:</b> Add lines 1 through 8. Enter total on line 36, Form AR1000F/AR1000NR .....	9 ●	150.	00



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial: SUMANTA, Last Name: PORIA, Primary's Social Security Number: 512-27-5335, Spouse's Legal First Name and Middle Initial, Spouse's Social Security Number, Mailing Address: 2904 SW HAZELNUT AVE, Telephone: (479) 407-9866, City: BENTONVILLE, State or Province: AR, ZIP: 72713, Check if address is outside U.S. Foreign Country.

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

Table with 3 columns: Line number, Description, Amount. Line 1: Total Income 48,152.00; Line 2: Net Tax 1,439.00; Line 3: State Income Tax Withheld 2,623.00; Line 4: Refund 1,184.00; Line 5: Tax Due 00.

PART II - DECLARATION OF TAXPAYER

- 6a. [X] I consent that my refund be direct deposited as designated in the electronic portion of my 2022 Arkansas income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. The refund will be direct deposited to the bank account(s) shown on page 1 of the Form AR1000F/AR1000NR.
6b. [ ] I do not want direct deposit of my refund or I am not receiving a refund.
6c. [ ] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).
6d. [ ] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state return and my federal return is rejected, I understand my state return will be rejected also.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2022 Arkansas income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the State of Arkansas. I also consent to the State of Arkansas sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted, and if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the State of Arkansas to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the State of Arkansas of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Sign Here Primary's Signature Date Spouse's Signature Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on Form AR8453 before submitting this return to the State of Arkansas, and have provided the taxpayer with a copy of all forms and information to be filed with the State of Arkansas. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration of Paid Preparer is based on all information of which the preparer has knowledge.

ERO'S Use Only ERO'S Signature: GLOBAL TAXES LLC, Date: 01/24/2023, Check if paid preparer: [ ], Check if self-employed: [ ], Your SSN or PTIN: 88-2145487, Firm's name and address: GLOBAL TAXES LLC, 245 ROONEY CT, E BRUNSWICK NJ 08816, FEIN: 88-2145487

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only Preparer's Signature: SYAM PRIYA RAM SAGAR GUPTA TALLAM, Date: 01/24/2023, Check if self-employed: [ ], Preparer's SSN or PTIN: P02082703, Firm's name and address: SYAM PRIYA RAM SAGAR GUPTA TALLAM, 245 ROONEY CT, E BRUNSWICK NJ 08816, FEIN: 88-2145487

### Additional Information From 2022 Arkansas Tax Return

Form AR1000F: Individual Income Tax Return

Other Income Details

Continuation Statement

Description	Amount
OTHER INCOME	0.