

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

- ▶ 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 MANOJ KUMAR MANCHIKANTI	Social security number 182-95-4973
Spouse's name ANJALI MURARISHETTY	Spouse's social security number 844-07-7957

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	91,202.
2	Total tax	2	7,410.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	11,103.
4	Amount you want refunded to you	4	3,693.
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

5	4	9	7	3
---	---	---	---	---

 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 ▶ 3/6/2023

Spouse's PIN: check one box only

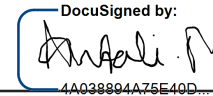
I authorize GLOBAL TAXES LLC to enter or generate my PIN

7	7	9	5	7
---	---	---	---	---

 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 ▶ 3/6/2023

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

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2022

OMB No. 1545-0074

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

Filing Status [] Single [X] 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:

Personal information section including name, social security numbers, and home address.

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 with 5 columns: (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.

Income section table with columns 1a-1z and 1a-1z. Includes rows for Total amount from Form(s) W-2, Household employee wages, Tip income, etc.

Attach Sch. B if required.

Standard Deduction for—
• Single or Married filing separately, \$12,950
• Married filing jointly or Qualifying surviving spouse, \$25,900
• Head of household, \$19,400
• If you checked any box under Standard Deduction, see instructions.

Continuation of income table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b, 7, 8, 9, 10, 11, 12, 13, 14, 15.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 7,410.

Table for Payments (lines 25-33). Includes federal income tax withheld (11,103) and total payments (11,103).

Table for Refund (lines 34-36). Shows overpaid amount of 3,693 and amount applied to 2023 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount you owe and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with signature lines for preparer and spouse, including occupation and date fields.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, firm name, address, and phone number.

**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
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

Your social security number
182-95-4973

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-10,100.
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 ABLÉ 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: _____ See Stmt 38.	8z 38.		
9	Total other income. Add lines 8a through 8z		9	38.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-10,062.

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	
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	

**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

MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

Your social security number

182-95-4973

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	9,930.	10,613.		-683.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	910.	1,520.		-610.
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
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
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 -1,293.

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	32.	105.		-73.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
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
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
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 -73.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-1,366.
	<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. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
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	18	
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	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(1,366.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY	Social security number or taxpayer identification number 182-95-4973
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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	
	ROBINHOOD SECURITIES LLC	01/01/22	12/31/22	32.	105.			-73.
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) . . .				32.	105.			-73.

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.

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

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.

2022
Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

182-95-4973

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	
	ROBINHOOD CRYPTO LLC	01/01/22	12/31/22	910.	1,520.			-610.
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).				910.	1,520.			-610.

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.

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

MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY

Your social security number

182-95-4973

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 F.NO:302,LINGOJIGUDA SAROORNAGAR,L.B.NAGAR TELANGANA IN 500035

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	C	
A 3		365		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	3 650.		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 950.		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11 1,550.		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14 3,650.		
15 Supplies	15 2,650.		
16 Taxes	16		
17 Utilities	17 1,950.		
18 Depreciation expense or depletion	18		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 10,750.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 -10,100.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (10,100.)		
23a Total of all amounts reported on line 3 for all rental properties	23a 650.		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e 10,750.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 (10,100.)		
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	26 -10,100.		

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8995**
 Department of the Treasury
 Internal Revenue Service

**Qualified Business Income Deduction
 Simplified Computation**

OMB No. 1545-2294

2022

Attachment
 Sequence No. **55**

Attach to your tax return.

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

Name(s) shown on return: **MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY**
 Your taxpayer identification number: **182-95-4973**

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 90.	
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 90.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 18.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 18.
11	Taxable income before qualified business income deduction (see instructions)	11 65,302.	
12	Net capital gain (see instructions)	12 129.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 65,173.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 13,035.
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 18.
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.)

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return: **MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY** Identifying number: **182-95-4973**

Part I 2022 Passive Activity Loss
Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	0.		
b Activities with net loss (enter the amount from Part IV, column (b))	1b	(10,100.)		
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	()		
d Combine lines 1a, 1b, and 1c	1d			-10,100.

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a			
b Activities with net loss (enter the amount from Part V, column (b))	2b	()		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	()		
d Combine lines 2a, 2b, and 2c	2d			

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3			-10,100.
--	----------	--	--	----------

If line 3 is a loss and: • Line 1d is a loss, go to Part II.
• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation
Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	10,100.
5 Enter \$150,000. If married filing separately, see instructions	5	150,000.
6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	101,302.
7 Subtract line 6 from line 5	7	48,698.
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	24,349.
9 Enter the smaller of line 4 or line 8	9	10,100.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	0.
11 Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	10,100.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
F.NO:302, LINGOJIGUDA	0.	10,100.			10,100.
Total. Enter on Part I, lines 1a, 1b, and 1c	0.	10,100.			

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
F.NO: 302, LINGOJIGUDA	E Ln 22	10,100.	1.00000000	10,100.	0.
Total		10,100.	1.00	10,100.	0.

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Additional Information From 2022 Federal Tax Return

Schedule 1: Additional Income and Adjustments to Income

Other Income

Continuation Statement

Description	Amount
Substitute Payment from 1099-Misc	21.
Other Income from box 3 of 1099-Misc	17.
Total	38.



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DR 8454 (01/26/23)
COLORADO DEPARTMENT OF REVENUE
 Denver CO 80261-0005
Tax.Colorado.gov
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State of Colorado Income Tax Declaration for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. **Retain with your records.**

For Tax Year (MM/DD/YY)	or Fiscal Year beginning (MM/DD/YY)
12/31/22	

Tax Type							
<input checked="" type="checkbox"/> Individual Income (DR 0104)		<input type="checkbox"/> Corporate Income (DR 0112)		<input type="checkbox"/> Partnership/S-Corp Income (DR 0106)		<input type="checkbox"/> Fiduciary Income (DR 0105)	
Taxpayer Last Name or Business Name			First Name or Business DBA if different from Business Name			Middle Initial	
MANCHIKANTI			MANOJ KUMAR				
Spouse's Last Name (if applicable)			First Name			Middle Initial	
MURARISHETTY			ANJALI				
Taxpayer SSN or ITIN			Spouse SSN or ITIN (if applicable)		FEIN		
182-95-4973			844-07-7957				
Taxpayer or Business Address				City		State	ZIP
1690 FM 423, APT 7301				FRISCO		TX	75033

Part I — Tax Return Information

1. Total Income from your federal return (see instructions for more information)	1	\$	91202
2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information)	2	\$	65284
3. Colorado Tax from your Colorado return (see instructions for more information)	3	\$	1377
4. Colorado Tax Withheld or Payments, from your Colorado return (see instructions or more information)	4	\$	1899

Part II — Declaration of Tax Payer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature	Date (MM/DD/YY)
Spouse's Signature (If Joint Return, Both Must Sign)	Date (MM/DD/YY)

Part III — Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Preparer Identification Number, Your SSN, or ITIN
SYAM PRIYA RAM SAGAR GUPTA TALLAM	P02082703

Check if also Preparer

Date (MM/DD/YY)
03/07/23



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DR 0104 (11/18/22)
COLORADO DEPARTMENT OF REVENUE
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2022 Colorado Individual Income Tax Return

Full-Year
 Part-Year or Nonresident (or resident, part-year, non-resident combination) *Must include DR 0104PN
 Mark if Abroad on due date – see instructions

Your Last Name		Your First Name		Middle Initial
MANCHIKANTI		MANOJ KUMAR		
Date of Birth (MM/DD/YYYY)	SSN or ITIN	Deceased <input type="checkbox"/>		
07/14/1986	182-95-4973	<input type="checkbox"/> If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.		
Enter the following information from your current driver license or state identification card.		State of Issue	Last 4 characters of ID number	Date of Issuance
If Joint, Spouse's Last Name		Spouse's First Name		Middle Initial
MURARISHETTY		ANJALI		
Spouse's Date of Birth (MM/DD/YYYY)	Spouse's SSN or ITIN	Deceased <input type="checkbox"/>		
12/10/1993	844-07-7957	<input type="checkbox"/> If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.		
Enter the following information from your spouse's current driver license or state identification card.		State of Issue	Last 4 characters of ID number	Date of Issuance
Mailing Address			Phone Number	
1690 FM 423, APT 7301			(503) 913-5344	
City	State	ZIP Code	Foreign Country (if applicable)	
FRISCO	TX	75033		
To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if: <ul style="list-style-type: none"> <input type="checkbox"/> • You are a Colorado resident and at least one person in your household does not have health coverage AND <input type="checkbox"/> • You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing. 				
Round To The Nearest Dollar				
1. Enter Federal Taxable Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 15.			65284	00
			• 1	
Include W-2s and 1099s with CO withholding.				
Additions to Federal Taxable Income				
2. State Addback, enter the state income tax deduction from your federal form 1040, 1040 SR, or 1040 SP schedule A, line 5a (see instructions)			00	00
			• 2	
3. Qualified Business Income Deduction Addback (see instructions)			00	00
			• 3	

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Name	SSN or ITIN
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY	182-95-4973
4. Itemized Deduction addback (see instructions)	• 4
5. ColleeInvest Recapture Prior Year - Non-qualifying Tuition Program Contribution (see instructions)	• 5
6. Other Additions, explain (see instructions)	• 6
Explain:	
7. Subtotal, sum of lines 1 through 6	7
Colorado Subtractions	
8. Subtractions from the DR 0104AD Schedule, line 22, you must submit the DR 0104AD schedule with your return.	• 8
9. Colorado Taxable Income, subtract line 8 from line 7	• 9
Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule	
10. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable.	• 10
11. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return.	• 11
12. Recapture of prior year credits	• 12
13. Subtotal, sum of lines 10 through 12	13
14. Nonrefundable Credits from the DR 0104CR line 48, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 0104CR with your return.	• 14
15. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 85, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 1366 with your return.	• 15
16. Strategic Capital Tax Credit from DR 1330, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 1330 with your return.	• 16
17. Net Income Tax, sum of lines 14, 15, and 16. Subtract that sum from line 13.	17
18. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return.	• 18
19. Net Colorado Tax, sum of lines 17 and 18	19
20. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	• 20
21. Prior-year Estimated Tax Carryforward	• 21
22. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• 22
23. Extension Payment remitted with the DR 0158-I	• 23



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Name	SSN or ITIN
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY	182-95-4973

24. Other Prepayments: <input type="checkbox"/> • DR 0104BEP <input type="checkbox"/> • DR 0108 <input type="checkbox"/> • DR 1079 ● 24		00
25. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return. ● 25		00
26. Innovative Motor Vehicle and Innovative Truck Credit from form DR 0617, you must submit each DR 0617 with your return. ● 26	0	00
27. Refundable Credits from the DR 0104CR line 14, you must submit the DR 0104CR with your return. ● 27		00
28. Subtotal, sum of lines 20 through 27 ● 28	1899	00

Modified AGI for TABOR

Lines 30 through 33 are only used to calculate your TABOR Credit, they do not affect your Colorado tax liability.

29. Federal Adjusted Gross Income from your federal income tax form: 1040 line 11, 1040 SR line 11, or 1040 SP line 11 ● 29		91202		00
30. Nontaxable Social Security Income ● 30				00
31. Nontaxable interest income from state and local bonds ● 31				00
32. Sum of lines 29 through 31: Modified AGI for TABOR ● 32		91202		00

Modified AGI Tiers for State Sales Tax Refund

If line 32 is:	\$48,000 or less	\$48,001 – \$95,000	\$95,001 – \$151,000	\$151,001 – \$209,000	\$209,001 – \$268,000	\$268,001 – or more
Single Filers Enter	\$153	\$208	\$234	\$285	\$300	\$486
Joint Filers Enter	\$306	\$416	\$468	\$570	\$600	\$972

33. State Sales Tax Refund: For full-year Colorado residents, born before 2004, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Use the amount on line 32 and reference the table above. See instructions if you are filing an extension. ● 33		
34. Sum of lines 28 and 33 ● 34		1899
35. Overpayment, if line 34 is greater than line 19 then subtract line 19 from line 34 ● 35		522
36. Estimated Tax Credit Carryforward to 2023 first quarter, if any. ● 36		00

If you have an overpayment on line 37 below and would like to donate all or a portion of your overpayment to a qualified Colorado charity, include Form DR 0104CH to contribute.

37. Refund, subtract line 36 from line 35 (see instructions) ● 37		522
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Direct Deposit

Routing Number Type: Checking Savings CollegenInvest 529

Account Number

For questions regarding CollegenInvest direct deposit or to open an account, visit CollegenInvest.org or call 800-448-2424.

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Name		SSN or ITIN	
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY		182-95-4973	
38. Net Tax Due, subtract line 34 from line 19	38		00
39. Delinquent Payment Penalty (see instructions)	• 39		00
40. Delinquent Payment Interest (see instructions)	• 40		00
41. Estimated Tax Penalty, you must submit the DR 0204 with your return. (see instructions)	• 41		00
42. Amount You Owe, sum of lines 38 through 41	• 42		
The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.			
Third Party Designee			
Do you want to allow another person to discuss this return and any related information with the Colorado Department of Revenue? See the instructions. • <input checked="" type="checkbox"/> No • <input type="checkbox"/> Yes. Complete the following:			
Designee's Name		Phone Number	
•		•	
Sign Below Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete.			
Your Signature		Date (MM/DD/YY)	
Spouse's Signature. If joint return, BOTH must sign.		Date (MM/DD/YY)	
Paid Preparer's Name		Paid Preparer's Phone	
GLOBAL TAXES LLC		(678) 965-9522	
Paid Preparer's Address		City	State ZIP Code
245 ROONEY CT		E BRUNSWICK	NJ 08816

REV 02/09/23 PRO

File and pay at: [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline)

If you are filing this return **with** a check or payment, please mail the return to:
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

If you are filing this return **without** a check or payment, please mail the return to:
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.



220104PN11555

DR 0104PN (11/07/22)

COLORADO DEPARTMENT OF REVENUE

Tax.Colorado.gov

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Form 104PN

Part-Year Resident/Nonresident
Tax Calculation Schedule 2022

Taxpayer's Name	SSN or ITIN
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY	182-95-4973

Use this form if you and/or your spouse were a resident of another state for all or part of 2022. This form apportions your gross income so that Colorado tax is calculated for only your Colorado income. Complete this form after you have filled out lines 1 through 9 of the DR 0104. If you filed federal form 1040NR, see the instructions.

1. • Taxpayer is (mark one):	<input type="checkbox"/> Full-Year Nonresident	<input checked="" type="checkbox"/> Part-Year Resident from	Beginning (MM/YY)	Ending (MM/YY)
			01/22	03/22
	<input type="checkbox"/> Full-Year Resident	<input type="checkbox"/> Nonresident 305-day rule Military		
2. • Spouse is (mark one):	<input type="checkbox"/> Full-Year Nonresident	<input type="checkbox"/> Part-Year Resident from	Beginning (MM/YY)	Ending (MM/YY)
	<input type="checkbox"/> Full-Year Resident	<input checked="" type="checkbox"/> Nonresident 305-day rule Military		
3. • Mark the federal form you filed: <input checked="" type="checkbox"/> 1040 <input type="checkbox"/> 1040 NR <input type="checkbox"/> 1040 SR <input type="checkbox"/> Other				

	Federal Information	Colorado Information
4. Enter all income from form 1040, 1040 SR, or 1040 SP line 1. • 4	102385 00	
5. Enter income from line 4 that was earned while working in Colorado and/or earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. • 5		43743 00
6. Enter the sum of all interest/dividend income from form 1040, 1040 SR or 1040 SP lines 2b and 3b. • 6	245 00	
7. Enter income from line 6 that was earned while you were a resident of Colorado or derived from the ownership of real or tangible personal property located in Colorado. • 7		0 00
8. Enter all income from form 1040, 1040 SR or 1040 SP, Schedule 1, line 7. • 8		
9. Enter income from line 8 that is from State of Colorado unemployment benefits; and/or is from another state's benefits that were received while you were a Colorado resident. • 9		
10. Enter all income from line 7 of form 1040, 1040 SR, or 1040 SP and line 4 of Schedule 1 of form 1040, 1040 SR or 1040 SP. • 10	-1366 00	
11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident and/or was earned on property located in Colorado. • 11		0 00



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Name	SSN or ITIN	
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY	182-95-4973	
	Federal Information	Colorado Information
12. Enter the sum of all income from form 1040, 1040 SR, or 1040 SP lines 4b, 5b and 6b. ● 12	00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. ● 13		00
14. Enter the sum of all business and farm income from form 1040, 1040 SR, or 1040 SP, Schedule 1, lines 3 and 6. ● 14	00	
15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident and/or was earned from Colorado sources. ● 15		00
16. Enter all Schedule E income from form 1040, 1040 SR, or 1040 SP, Schedule 1, line 5. ● 16	-10100 00	
17. Enter income from line 16 that was earned from Colorado sources; and/or rent and royalty income received or credited to your account during the part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year. ● 17		0 00
18. Enter the sum of all other income from form 1040, 1040 SR, or 1040 SP, Schedule 1, lines 1, 2a and 9. ● 18	38 00	
List Type		
SUBSTITUTE PAYMENT FROM 1099-MISC		
19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was derived from Colorado sources. ● 19		0 00
List Type		
SUBSTITUTE PAYMENT FROM 1099-MISC		
20. Total Income. Enter amount from form 1040, 1040 SR, or 1040 SP, line 9. ● 20	91202 00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. ● 21		43743 00
22. Enter all federal adjustments from form 1040, 1040 SR, or 1040 SP, line 10. ● 22		00
List Type		
23. Enter adjustments from line 22 as follows ● 23		00
List Type		
<ul style="list-style-type: none"> • Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income. • Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • Penalty paid on early withdrawals made while a Colorado resident. • Moving expenses for members of the Armed Forces. <p>For treatment of other adjustments reported on federal form 1040, 1040 SR, or 1040 SP, line 10, see the Colorado Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.</p>		



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DR 0104PN (11/07/22)
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Name		SSN or ITIN	
MANOJ KUMAR MANCHIKANTI & ANJALI MURARISHETTY		182-95-4973	
		Federal Information	Colorado Information
24. Adjusted Gross Income. Enter amount from form 1040, 1040 SP, or 1040 SR line 11. 24	91202	00	
25. Colorado Adjusted Gross Income. Subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN. 25			43743 00
26. Additions to Adjusted Gross Income. Enter the sum of lines 3 through 6 of Colorado Form 104 excluding any charitable contribution adjustments. 26		00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident.* 27			00
28. Total of lines 24 and 26 28	91202	00	
29. Total of lines 25 and 27 29			43743 00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 8 of Colorado Form 104 excluding any qualifying charitable contributions. 30		00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: 31			00
<ul style="list-style-type: none"> • The state income tax refund subtraction to the extent included on line 19 above • The federal interest subtraction to the extent included on line 7 above • The pension/annuity subtraction and the PERA or DPS retirement subtraction to the extent included on line 13 above • The Colorado Agricultural capital gain subtraction to the extent included on line 20 above <p>For treatment of other subtractions, see the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.</p>			
32. Modified Adjusted Gross Income. Subtract line 30 from line 28. 32	91202	00	
33. Modified Colorado Adjusted Gross Income. Subtract line 31 from line 29. 33			43743 00
34. Divide line 33 by line 32. Round to four significant digits, e.g. xxx.xxxx 34	47.9628	%	
35. Tax from the tax table based on income reported on the DR 0104 line 9 35			2872 00
36. Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 10. 36	1377	00	

* See the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents for treatment of other additions.