## Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Submi	ission Identification Number (SID)		•		
Taxpaye	er's name	Social securit	y numl	per	
ВНА	GYA LAKSHMI PRASA REDDY	776-59-	-631	7	
Spouse'	s name	Spouse's soc	ial sec	urity numb	er
Part	Tax Return Information — Tax Year Ending December 31, 2022 (Enter	vear you a	re au	thorizino	g.)
	whole dollars only on lines 1 through 5.	<i>y y</i>			<del>, ,</del>
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1		6,040.
2	Total tax		2		1,694.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		3 <b>,</b> 949.
4	Amount you want refunded to you		4		2 <b>,</b> 255.
5 Part	Amount you owe	een a con	5 v of v	our ret	urn)
_	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)				
for any Agent t paymen authoriz paymen busines taxes t persona	If my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indication is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requires adays prior to the payment (settlement) date. I also authorize the financial institutions involved in the or receive confidential information necessary to answer inquiries and resolve issues related to the pal identification number (PIN) below is my signature for the income tax return (original or amended) I arnic Funds Withdrawal Consent.	S. Treasury are cated in the tand to debit the the authorizates must be processing of ayment. I furt	nd its out prepared its on the elements of the	designated paration so this according to this according to the control of the con	d Financial oftware for count. This (cancel) a ter than 2 payment of ge that the
					1
Тахра	yer's PIN: check one box only  I authorize GLOBAL TAXES LLC to enter or generate r	my DINI 9	6	3 1 7	00 mv
	ERO firm name	Ent		digits, but	
	signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended) I am now if you are entering your own PIN and your return is filed using the Practitioner PIN method below.				
Your s	ignature ▶ Date ▶				
Spous	se's PIN: check one box only				-
	I authorize to enter or generate r	nv PIN			as my
	ERO firm name	Ent		digits, but	
	signature on the income tax return (original or amended) I am now authorizing.			er all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am no if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methology.				
Spous	e's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below				
Part	Certification and Authentication — Practitioner PIN Method Only				
ERO's	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN.		6 6	-	8 9
		Don't ente	er all ze	eros	
authori	that the above numeric entry is my PIN, which is my signature for the electronic individual income ta zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of In	tting this retu	rn in a	accordand	
ERO's	signature ► Date ►				
	ERO Must Retain This Form — See Instructions				
	Don't Submit This Form to the IRS Unless Requested To D	o So			

# E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2022

OMB No. 1545-007

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

Filing Status	s 🔀 S	Single Married filing jointly	Marrie	ed filing separately	y (MFS)	☐ Head of	household (HOH)		ifying s		ng	
Check only one box.	•	u checked the MFS box, enter the r on is a child but not your dependen	,	our spouse. If you	u check	ed the HOH or	QSS box, enter the	•	ıse (QS name i	,	<sub>l</sub> ualifying	
Your first name		· · · · · · · · · · · · · · · · · · ·	Last nar	me				Your so	cial sec	urity n	umber	
		HMI PRASA	REDD					776-59-6317				
		first name and middle initial	Last nar					<del>                                     </del>			ty number	
Home address	(numbe	r and street). If you have a P.O. box, see	instruction	ons.			Apt. no.	Preside	ntial Ele	ction (	Campaign	
3219 S (	ORANO	GE AVE					333	Check here if you, or your				
City, town, or p	ost offic	ce. If you have a foreign address, also co	omplete sp	paces below.	Sta	te	ZIP code	spouse if filing jointly, want \$3 to go to this fund. Checking a				
ORLANDO					FI	_	32806	box below will not change				
Foreign countr	y name		F	oreign province/sta	te/coun	ty	Foreign postal code	your tax				
									Yo	u [	Spouse	
Digital Assets		ny time during 2022, did you: (a) rec ange, gift, or otherwise dispose of	•				, ,	. ,	Υe	es D	☑ No	
Standard		eone can claim:  You as a de				a dependent						
Deduction		Spouse itemizes on a separate retu	•			•						
Age/Blindnes	you:	Were born before January 2, 1	958	Are blind	Spouse	: Was bor	n before January			blind		
Dependent	s (see	instructions):		(2) Social secu	ırity	(3) Relationsh			fies for (s	see inst	ructions):	
If more	<b>(1)</b> Fi	rst name Last name		number		to you	Child tax o	redit	Credit fo	r other o	dependents	
than four												
dependents, see instruction	s ——									_ <u>_</u> _		
and check	, —									_ <u>_</u> _		
here L	]											
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see	e instructions) .				. 1a		<u>96</u> ,	<u>,097.</u>	
A44(-)	b	Household employee wages not r						. 1b				
Attach Form(s) W-2 here. Also	С	c Tip income not reported on line 1a (see instructions)										
attach Forms	d	Medicaid waiver payments not rep		` ,	e instru	ıctions)		. 1d				
W-2G and 1099-R if tax	е	, , , ,										
was withheld.	f	Employer-provided adoption benefits from Form 8839, line 29										
If you did not	g	Wages from Form 8919, line 6.						. 1g				
get a Form W-2, see	h										0.	
instructions.	i									0.0	0.07	
	<u>z</u>	Add lines 1a through 1h						. 1z		96,	<u>,097.</u>	
Attach Sch. B if required.	2a	Tax-exempt interest	2a			axable interes		. 2b				
ii required.	3a	Qualified dividends	3a			ordinary divide		. 3b				
	4a	IRA distributions	4a			axable amoun		. 4b				
Standard Deduction for—	5a	Pensions and annuities	5a			axable amoun axable amoun		. 5b				
Single or	6a	Social security benefits	6a	nothed shock he			t	. 6b				
Married filing separately,	С 7	If you elect to use the lump-sum election method, check here (see instructions)										
\$12,950 Married filing	8	Other income from Schedule 1, lir								_10	,057.	
jointly or	9	· ·						. 9			,040.	
Qualifying surviving spouse,	10	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>									, 0 = 0 .	
\$25,900 • Head of	11	Subtract line 10 from line 9. This is your adjusted gross income									,040.	
household,	12	Standard deduction or itemized						. 11			,040. ,950.	
\$19,400 If you checked	13	Qualified business income deduction		•	,			. 13			, , , , , , ,	
any box under Standard	14									12	,950.	
Deduction,	15	Add lines 12 and 13									,090.	
see instructions.	1			.,	. ,			. 15		-, 5,	, 550.	

Form 1040 (2022	2)								Page <b>2</b>
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌		16	11,694.
Credits	17	Amount from Schedule 2, lin	ne 3					17	
	18	Add lines 16 and 17						18	11,694.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lin	ie 8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	11,694.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .			23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>					24	11,694.
Payments	25	Federal income tax withheld							
-	а	Form(s) W-2				25a	13,949		
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	13,949.
If	26	2022 estimated tax paymen	ts and amount a	pplied from 20	21 return			26	
If you have a qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812			28			
	29	American opportunity credit	from Form 8863	3, line 8		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin	ie 15			31			
	32	Add lines 27, 28, 29, and 31				fundable cred	its	32	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				33	13,949.
Refund	34	If line 33 is more than line 24						34	2,255.
neiulia	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	s is attached, ch	eck here	🗆	35a	2,255.
Direct deposit?	b	Routing number 0 7 4					Savings		
See instructions.	d	Account number 3 1 1				_	_		
	36	Amount of line 34 you want			ed tax	36			
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	
	38	Estimated tax penalty (see in	•	-		1 1		31	
Third Party		you want to allow another							
Designee		structions	•				. Complete	e below.	× No
Doolgilloo		signee's		Phone			Personal ider		<del>_</del>
		ne		no.			number (PIN)		
Sign		der penalties of perjury, I declare tief, they are true, correct, and com			1 , 0		,		, ,
Here	Yo	ur signature							ent you an Identity PIN, enter it here
Joint return?					PYTHON DE	EVELOPER		e inst.)	
See instructions.	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupa	ation			nt your spouse an
Keep a copy for your records.								•	ection PIN, enter it here
your rooordo.			_					e inst.)	
		one no. (812) 606-884		Email address	RBHAGYA19				T 01 1 11
Paid		eparer's name	Preparer's signat			Date	PTIN		Check if:
Preparer		I PRIYA RAM SAGAR GUPTA TALLAM		RAM SAGAR	GUPTA TALLA	M 02/09/20		82703	Self-employed
Use Only		m's name GLOBAL TA							(678) 965-9522
	Fin	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816		Fir	m's EIN	84-3171965
Go to www.irs.g	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 01/28/23 P	RO		Form 1040 (2022)

## SCHEDULE 1 (Form 1040)

### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2022
Attachment
Sequence No. 01

Your social security number

Department of the Treasury Internal Revenue Service

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

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

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

Taxable refunds, credits, or offsets of state and local income taxes	BHAG	YA LAKSHMI PRASA REDDY		776-59-6	317
2a Alimony received b Date of original divorce or separation agreement (see instructions):  3 Business income or (loss). Attach Schedule C	Par	t I Additional Income			
b Date of original divorce or separation agreement (see instructions):  3 Business income or (loss). Attach Schedule C	1	Taxable refunds, credits, or offsets of state and local income taxes		1	
3 Business income or (loss). Attach Schedule C	2a				
3 Business income or (loss). Attach Schedule C	b	Date of original divorce or separation agreement (see instructions):			
Fami income or (loss). Attach Schedule F	3	Business income or (loss). Attach Schedule C		3	
6 Farm income or (loss). Attach Schedule F. 7 Unemployment compensation 7 8 Other income: a Net operating loss 8a ( ) b Gambling 8b 8c 9 c Cancellation of debt 8c 9c	4	Other gains or (losses). Attach Form 4797		4	
7 Unemployment compensation 7 8 Other income:      Net operating loss 8a ( )     Bab Gambling 8b 8c 9     Cancellation of debt 8c 9c	5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule	E . 5	-10,057.
7 Unemployment compensation 7 8 Other income:      Net operating loss 8a ( )     Bab Gambling 8b 8c 9     Cancellation of debt 8c 9c	6	Farm income or (loss). Attach Schedule F		6	
a Net operating loss	7	Unemployment compensation		7	
b Gambling c Cancellation of debt d Foreign earned income exclusion from Form 2555	8	Other income:			
c Cancellation of debt d Foreign earned income exclusion from Form 2555 e Income from 8853 f Income from Form 8869 g Alaska Permanent Fund dividends b Jury duty pay i Prizes and awards j Activity not engaged in for profit income k Stock options 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 m Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 951A(a) inclusion (see instructions) Section 461(l) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Shontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d Venesion or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  8c  8d  9  8d  8d  9  8d  9  8h  8i  8i  8i  8i  8i  8i  8i  8i  8i	а	Net operating loss	8a (	)	
d Foreign earned income exclusion from Form 2555	b		8b		
e Income from Form 8853 f Income from Form 8889 g Alaska Permanent Fund dividends	C				
f Income from Form 8889	d			)	
g Alaska Permanent Fund dividends	е				
h Jury duty pay	f				
i Prizes and awards j Activity not engaged in for profit income k Stock options lincome from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property M Olympic and Paralympic medals and USOC prize money (see instructions) N Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 951(a) inclusion (see instructions) Section 461(l) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Scholarship and fellowship grants not reported on Form W-2 SNontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  8i  8j  8k  8k  8l  8b  8h  8n  8c  8m  8a  9  8a  9  8a  9  8a  9  8b  9  8c  9  8a  9  8b  9  8c  9  8c  9  8c  9  8c	g				
j Activity not engaged in for profit income k Stock options					
k Stock options	i				
I 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	j				
for profit but were not in the business of renting such property	k		8k		
m Olympic and Paralympic medals and USOC prize money (see instructions)	I				
instructions)			81		
n Section 951(a) inclusion (see instructions)	m				
o Section 951A(a) inclusion (see instructions)		,			
p Section 461(l) excess business loss adjustment					
r Scholarship and fellowship grants not reported on Form W-2	_				
r Scholarship and fellowship grants not reported on Form W-2	•				
S Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d					
t Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	_		8r		
t Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	S	· · · · · · · · · · · · · · · · · · ·	00 (		
a nongovernmental section 457 plan			08 (		
<ul> <li>Wages earned while incarcerated</li> <li>Other income. List type and amount:</li></ul>	τ		0+		
z Other income. List type and amount:					
	_		ou		
	_	other income. List type and amount.	87		
	9	Total other income. Add lines 8a through 8z		9	

Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

-10,057.

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

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-base			
	officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 .		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
а	Jury duty pay (see instructions)	1		
b	Deductible expenses related to income reported on line 8I from the			
	rental of personal property engaged in for profit	)		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses	i e		
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans			
g	Contributions by certain chaplains to section 403(b) plans 24g	1		
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)	1		
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			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)			
Z	Other adjustments. List type and amount:			
05	Tatal athous diseases and Add lines Of a three calls of		05	
<b>25</b>	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . En		00	
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

#### **SCHEDULE E** (Form 1040)

#### **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.

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s)	shown on return					Y	our social s	ecurity n	umber
BHAG	YA LAKSHMI PRASA REDDY					7	776-59-	6317	
Part	Income or Loss From Rental Real Estate ar Note: If you are in the business of renting personal prope rental income or loss from Form 4835 on page 2, line 40.	rty, use		<b>c</b> . See	instruct	ions. If you are	an individ	ual, repo	ort farm
A	Did you make any payments in 2022 that would require you	ı to file	Form(s)	1099? S	See inst	ructions		Yes	s 🛛 No
B I	f "Yes," did you or will you file required Form(s) 1099? .							☐ Yes	s 🗌 No
1a	Physical address of each property (street, city, state, ZI	P code	e)						
A	15-4-3, CHENNAVARI ST MANDAPETA ANDH			TN 5	33308				
B	10 4 5, CHENNAVART ST MANDATETA ANDIN	IVA II	NADE OII	IN J.	33300				
C									
1b	Type of Property (from list below)  2 For each rental real estate properties above, report the number of fair					Rental I	Personal Days		QJV
A	personal use days. Check the Q	JV box	x only	Α		365		0	
В	if you meet the requirements to	file as	а	В					
С	qualified joint venture. See instru	uctions	5.	С					
Type	of Property:					l I			<del></del>
1	Single Family Residence 3 Vacation/Short-Term Rer Multi-Family Residence 4 Commercial	ntal	5 Land 6 Roya			Self-Rental Other (describ			
						Properties	S:		
Incom				Α		В			С
3	Rents received			6	25.				
4	Royalties received	4							
Expen		_							
5	Advertising								
6	Auto and travel (see instructions)								
7	Cleaning and maintenance	7		1,8	58.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		1,6	32.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13		0 6	20				
14	Repairs	14			32.				
15	Supplies	15		2,1	/5.				
16	Taxes	16		0 0	0.5				
17	Utilities	17		2,3	85.				
18	Depreciation expense or depletion	18			-				
19	Other (list)  Total expenses. Add lines 5 through 19	19		10 0	0.0				
20		_		10,6	82.				
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 <b>Form 6198</b>			-10,0	57				
22	Deductible rental real estate loss after limitation, if any,			0,0	<u> </u>				
	on Form 8582 (see instructions)	22	(	10,05			)(		
23a	Total of all amounts reported on line 3 for all rental properties of all amounts reported on line 4 for all regulatives and the state of all amounts reported on line 4 for all regulatives and the state of all amounts are parted on line 4 for all regulatives and the state of all amounts are parted on line 3 for all regulatives and the state of all amounts are parted on line 3 for all rental properties.				23a		625.		
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	10			
e	Total of all amounts reported on line 20 for all properties				23e	10,	682.		
24	Income. Add positive amounts shown on line 21. Do no		•				24		0 0 5 5
25	Losses. Add royalty losses from line 21 and rental real esta						25 (	1	0,057.
26	Total rental real estate and royalty income or (loss).								
	here. If Parts II, III, IV, and line 40 on page 2 do not Schedule 1 (Form 1040), line 5. Otherwise, include this a						26	_	10,057.

### Form **8889**

#### **Health Savings Accounts (HSAs)**

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. 52

Department of the Treasury Internal Revenue Service

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

BHAGYA LAKSHMI PRASA REDDY

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

776-59-6317

Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requ	ired.
Part	<b>HSA Contributions and Deduction.</b> See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	X Se	lf-only ☐ Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2022 and, on the first day of <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.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family		·
	coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6	3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,650.
9	Employer contributions made to your HSAs for 2022		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	2,400.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	1,250.
13	<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		roto l	JCAs samplets
rait	a separate Part II for each spouse.		TSAS, Complete
14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	446	
•		14b 14c	
c 15	Subtract line 14b from line 14a	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this	13	
	amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
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	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040). Part II. line 17d	21	

REV 01/28/23 PRO

BAA