# 8879 Form

(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

Submission Identification Number (SID)			
Taxpayer's name	Social security	number	
NIKHIL KRISHNA VEMULAPALLI	293-49-6	5881	
Spouse's name		security number	
	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	1	
1 Adjusted gross income	_		776.
2 Total tax			819.
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099	<del>-</del>		668.
4 Amount you want refunded to you	_		849.
5 Amount you owe		5	
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and but Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)			
return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmit to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejet for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indipayment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requipations days prior to the payment (settlement) date. I also authorize the financial institutions involved in the taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) I ar Electronic Funds Withdrawal Consent.	ction of the trar S. Treasury and cated in the tax n to debit the e the authorizati tests must be i processing of the ayment. I further	nsmission, (b) the lits designated Fi preparation softwarty to this accourant. To revoke (careceived no later he electronic payler acknowledge to the little statement of the selectronic payler.	reason inancial ware for int. This ancel) a than 2 ment of that the
Taxpayer's PIN: check one box only			
▼ I authorize GLOBAL TAXES LLC to enter or generate in the state of the state	nv PIN └──┴	6   8   8   1	as my
ERO firm name	Enter	r five digits, but enter all zeros	ao my
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 notify you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methods.			
Your signature ► Date ► _			
Spouse's PIN: check one box only			
I authorize to enter or generate	-		as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.		r five digits, but enter all zeros	
I will enter my PIN as my signature on the income tax return (original or amended) I am nif you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methbelow.			
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  Don't enter	6 1 9 8 all zeros	9
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income ta authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subm requirements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers of In	tting this return	in accordance v	am now with the
ERO's signature ▶ Date ▶			
ERO Must Retain This Form — See Instructions			

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

1040-NR Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return

<b>2022</b>
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OMB No. 1545-0074

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

For the year Ja	ın. 1–C	Dec. 31, 2022, or other tax year beg	ginning	, 2022,	ending	,	20	instructions.
Filing Status	- 1	Single			ng surviving spouse		Esta	
Check only one box.	"							
Your first name	e and	middle initial	Last na	ame			Your ide (see instr	ntifying number ructions)
NIKHIL K	RISH	INA	VEMU	JLAPALLI			293-4	19-6881
Home address	(num	ber and street). If you have a P.O. I	box, see ins	structions.				Apt. no.
21 MINEB	ROOK	ROAD			39	9A		
City, town, or p	oost o	ffice. If you have a foreign address	, also comp	olete spaces below.		State	Z	ZIP code
EDISON						NJ		08817
Foreign countr	y nam	e	Foreig	n province/state/county		Foreign	postal code	Э
Digital Asset		ny time during 2022, did you: (a) reerwise dispose of a digital asset (or						xchange, gift, or
Dependents	s					(4) Ch	eck the box i	if qualifies for (see inst.)
(see instructions				(2) Dependent's		Chi	ld tax credit	Credit for other
	´	(1) First name Last na	me	identifying number	(3) Relationship to	/ou 0		dependents
If more than fou	r						<u> </u>	
dependents, see	e							
instructions and check here								
Income	1a	Total amount from Form(s) W-2,	•	,				55,505.
Effectively	b	Household employee wages not						
Connected	C .	Tip income not reported on line 1						
With U.S.	d	Medicaid waiver payments not re						
Trade or	e	Taxable dependent care benefits					. 1e	
Business	f	Employer-provided adoption ber					. 1f	
Attach	g	Wages from Form 8919, line 6.						
Form(s) W-2,	h :	Other earned income (see instruc					. 1h	
1042-S, SSA-1042-S,	i :	Reserved for future use Reserved for future use					4:	
RRB-1042-S,	J				1 1		. 1j	
and 8288-A	K	Total income exempt by a treaty line 1(e)		,	1k			
here. Also attach	-	line 1(e)					. 1z	55,505.
Form(s)	20	- 1	2a		able interest			33,303.
1099-R if	2a 3a	Tax-exempt interest Qualified dividends	3a		dinary dividends .			
tax was withheld.	4a	IRA distributions	4a		cable amount			
If you did not	<del>4</del> а 5а	Pensions and annuities	5a		cable amount			
get a Form	6	Reserved for future use						
W-2, see	7	Capital gain or (loss). Attach Sch						-729.
instructions.	8	Other income from Schedule 1 (F		129.				
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, a						54,776.
	10	Adjustments to income:		- ,				51,770.
	а	From Schedule 1 (Form 1040), lir						
	b	Reserved for future use						
	c	Reserved for future use						
	d	Enter the amount from line 10a.					. 10d	
	11	Subtract line 10d from line 9. This	-					54,776.
	12	Itemized deductions (from Sch	edule A (Fo	orm 1040-NR)) or, for cer	tain residents of In	dia, standa	ırd	
	40	deduction (see instructions)			1 1	n.US/India.Tre	aty   12	12,950.
	13a	Qualified business income deduc						
	b	Exemptions for estates and trust	• (	•			40	
	C	Add lines 13a and 13b						10.055
	14 15	Add lines 12 and 13c Subtract line 14 from line 11. If 7		onter O. This is your to			. 14	12 <b>,</b> 950.
				EURE -UE THIS IS VOUE TA	ACCOR DECOMP		1.10	. 41 X/N

Tax and	16	Tax (see instructions). Check if ar	y from For	rm(s): <b>1</b> 🗌 88	814 <b>2</b> 🗌	4972	3 🗌		16	4,819.
Credits	17	Amount from Schedule 2 (Form	1040), line	3					17	0.
	18	Add lines 16 and 17							18	4,819.
	19	Child tax credit or credit for other	r depende	ents from Sched	ule 8812 (Fori	m 1040)			19	
	20	Amount from Schedule 3 (Form	1040), line	8					20	
	21	Add lines 19 and 20							21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0					22	4,819.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),					а			
	b	Other taxes, including self-emploine 21	•		•	, I	b			
	С	Transportation tax (see instruction				_	С			
	d	Add lines 23a through 23c							23d	
	24	Add lines 22 and 23d. This is you							24	4,819.
Payments	25	Federal income tax withheld from								,
,	а	Form(s) W-2				. 25	a 5	6,668.		
	b	Form(s) 1099						,		
	С	Other forms (see instructions) .							-	
	d	Add lines 25a through 25c							25d	5,668.
	е	Form(s) 8805							25e	,
	f	Form(s) 8288-A							25f	
	g	Form(s) 1042-S							25g	
	26	2022 estimated tax payments ar							26	
	27	Reserved for future use				1				
	28	Additional child tax credit from S					3			
	29	Credit for amount paid with Forn		` '						
	30	Reserved for future use								
	31	Amount from Schedule 3 (Form					_			
	32	Add lines 28, 29, and 31. These							32	
	33	Add lines 25d, 25e, 25f, 25g, 26,	-						33	5,668.
Refund	34	If line 33 is more than line 24, su							34	849.
itorania	35a					-	-		35a	849.
Direct deposit?	35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here □  b Routing number   0   2   1   2   0   2   3   3   7   c Type: ☑ Checking □ Savings									
See instructions.	d	Account number 3 7 0 0								
	е	If you want your refund check m								
		enter it here.				014100		page .,		
	36	Amount of line 34 you want app	lied to vo	ur 2023 estimat	ed tax .	. 30	3			
Amount	37	Subtract line 33 from line 24. Thi								
You Owe		For details on how to pay, go to		-	see instructio	ons			37	
	38	Estimated tax penalty (see instru								
Third	Do yo	u want to allow another person to	discuss t	his return with th	e IRS? See ir	nstructio	ns. Ye	es. Compl	ete bel	ow. 🛛 No
Party	Desig	Designee's Phone Personal identif							cation,	
Designee	name			no.			numbe	er (PIN)	[	
		penalties of perjury, I declare that I hat they are true, correct, and complete. E								
Sign	Yours	signature		Date	Your occupa	ation		If the	e IRS se	ent you an Identity
Here									r	PIN, enter it here
-				QC CHEMIST					inst.)	
	Phone		Duc	Email address			4.0	DTINI		01 1 1
Paid	rrepa	rer's name	·	's signature		Da		PTIN		Check if:
Preparer		Ava.v. an		RIYA RAM SAGAF	R GUPTA TAL	LAM   02	/17/2023	P02082		Self-employed
Use Only		s name SYAMIL PSBAL RAMASXALS G						Phone n		78) 965-9522
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's									4-3171965

Form 1040-NR (2022)

#### **SCHEDULE NEC** (Form 1040-NR)

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

Department of the Treasury Internal Revenue Service

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

Sequence No. **7B** 

OMB No. 1545-0074

Name shown on Form 1040-NR Your identifying number 293-49-6881 NIKHIL KRISHNA VEMULAPALLI

Enter a	amount of income under th	ne appropriate rate of tax. See instructions.							
		Nature of Income			(a) 10%	<b>(b)</b> 15%	(c) 30%	(d) Other	(specify)
		Nature of income			(a) 10%	(b) 1370	(6) 30 %	%	%
1	Dividends and dividend	equivalents:							
а	Dividends paid by U.S. of	corporations		1a					
b	Dividends paid by foreig	n corporations		1b					
С	Dividend equivalent payments received with respect to section 871(m) transactions Interest:								
2									
а	Mortgage			2a					
b	Paid by foreign corporat	tions		2b					
С	Other			2c					
3	Industrial royalties (pater	nts, trademarks, etc.)		3					
4	Motion picture or TV cor	oyright royalties		4					
5	Other royalties (copyrigh	nts, recording, publishing, etc.)		5					
6	Real property income ar	nd natural resources royalties		6					
7	Pensions and annuities			7					
8	8 Social security benefits			8					
9	9 Capital gain from line 18 below			9					
10	Gambling—Residents of If zero or less, enter -0	f Canada only. Enter net income in column (c).							
а	Winnings								
b	Losses			10c					
11	Gambling winnings—Re	sidents of countries other than Canada.		11					
12				- 11					
12				12					
13		in columns (a) through (d)		13					
14	•	of tax at top of each column		14					
15		tively connected with a U.S. trade or business.			through (d) of line 14	Enter the total here	and on Form 1040	-NR, line 23a <b>15</b>	
	Tax on moonio not onco	Capital Gains and						111, 1110 200 10	
losses from property sales or (if ne		(a) Kind of property and description	(b) Date acquired mm/dd/yyyy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
effectiv	he United States and not ely connected with a U.S. es. Do not include a gain	asset, paro dotallo not shown polovi)						Sastraot (a) Horri (b).	532340t (0) 110111 (u).
or loss	on disposing of a U.S. real								
	y interest; report these nd losses on Schedule D 040).								
Report	property sales or								
connec	ges that are effectively ted with a U.S. business	7 Add columns (f) and (g) of line 16					17	(	
		<b>Gapital gain.</b> Combine columns (f) and (g)							

#### **SCHEDULE OI** (Form 1040-NR)

Department of the Treasury

#### **Other Information**

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

OMB No. 1545-0074 Attachment Sequence No. **7C** 

Internal Revenue Service

Name	me shown on Form 1040-NR  Your identifying number									
NIK	HIL KRISHNA VEMULAPA	ALLI			293-49-68	881				
Α	Of what country or countries w	vere you a citizen or nationa	al during the tax y	ear? INDIA						
В	In what country did you claim	residence for tax purposes	s during the tax ye	ear? United States						
С	Have you ever applied to be a									
D	Were you ever:									
	A U.S. citizen?			☐ Yes	⊠ No ⊠ No					
2. A green card holder (lawful permanent resident) of the United States?										
		•	•							
E	If you had a visa on the last of immigration status on the last of	day of the tax year. F1								
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?									
G	List all dates you entered and	left the United States durin								
	Note: If you're a resident of C									
	check the box for Canada or	· ·			☐ Mexico					
	Date entered United States	Date departed United State	es	Date entered United State			d States			
	mm/dd/yy	mm/dd/yy	<del></del>	mm/dd/yy	n n	nm/dd/yy				
			<del> </del>							
			<del> </del>							
			<del></del>							
н	Give number of days (including	vacation, nonworkdays, and	l d partial davs) vou :	were present in the United	States during:					
		, 2021								
1	Did you file a U.S. income tax	return for any prior year? .				X Yes	☐ No			
	If "Yes," give the latest year ar	nd form number you filed:		1040NR						
J	Are you filing a return for a trus	st?				☐ Yes	⊠ No			
	If "Yes," did the trust have a l									
.,	U.S. person, or receive a contr	·				Yes	☐ No			
K	Did you receive total compens If "Yes," did you use an alterna					∐ Yes	⊠ No □ No			
				•		∐ Yes				
L	Income Exempt From Tax—If complete (1) through (3) below	. See Pub. 901 for more inf	formation on tax to	reaties.	•	_	•			
1.	Enter the name of the country, amount of exempt income in the				claimed the tre	aty benefi	t, and the			
	<b>(a)</b> Cou	ntry	(b) Tax treaty art	icle (c) Number of montl claimed in prior tax ye		ount of exe ourrent to				
	(a) Total Enter this areasest a	n Form 1040 ND 15 41- D	lo not onte: !t =:	where also on the 4						
9	(e) Total. Enter this amount of Were you subject to tax in a fo		-			Yes	□ No			
2.	Are you claiming treaty benefit	•				Yes	□ NO No			
J.	If "Yes," attach a copy of the (		•			_ 163	<u>~ 110</u>			
M	Check the applicable box if:	zempotonic ratiforniy dotom	alion lottor to y							
	This is the first year you are m with a U.S. trade or business u									
2.	You have made an election in States as effectively connected	n a previous year that has	not been revoked	d, to treat income from re	eal property loc	ated in th	ne United			

# SCHEDULE D (Form 1040)

#### **Capital Gains and Losses**

OMB No. 1545-0074

2022

Attachment Sequence No. **12** 

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.

Name(s) shown on return Your social security number 293-49-6881 NIKHIL KRISHNA VEMULAPALLI Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? 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 (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part I, combine the result whole dollars. line 2, column (a) with column (a) 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 5,379. 6,108. -729. Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . . 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . . 7 -729. 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 (g) (h) Gain or (loss) Adjustments Subtract column (e) (d) (e) lines below Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part II, combine the result whole dollars. line 2, column (a) with column (a) 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 Totals for all transactions reported on Form(s) 8949 with Box E checked 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss)

12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

BAA

11

12

13

14

15

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

### Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-7.	29.
	• If line 16 is a <b>gain</b> , 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 <b>loss</b> , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.			
	• If line 16 is <b>zero</b> , 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 <b>both</b> gains?  Yes. Go to line 18.  No. Skip lines 18 through 21, and go to line 22.			
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet	18		
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (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?  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.			
	□ 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:			
	• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	( 72	9.)
	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?			
	☐ <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.			
	➤ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.			
	<u></u>			

# 8949 **8949**

### **Sales and Other Dispositions of Capital Assets**

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.

OMB No. 1545-0074

2022

Attachment
Sequence No. 12A

Department of the Treasury Internal Revenue Service Name(s) shown on return

Social security number or taxpayer identification number

293-49-6881

NIKHIL KRISHNA VEMULAPALLI

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.

<ul><li>X (A) Short-term transactions</li><li>☐ (B) Short-term transactions</li><li>☐ (C) Short-term transactions</li></ul>	reported on	Form(s) 1099	9-B showing bas	•		•	<del>)</del> )
1 (a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the <b>Note</b> below	If you enter an enter a c	f any, to gain or loss amount in column (g), ode in column (f). arate instructions.	(h) Gain or (loss) Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).
COINBASE	09/29/21	01/23/22	5,379.	6,108.			-729.
2 Totals. Add the amounts in column negative amounts). Enter each total Schedule D, line 1b (if Box A above above is checked), or line 3 (if Box A above is checked).	al here and inc e is checked), <b>lir</b>	lude on your ne 2 (if Box B	5.379	6.108			-729

**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.