

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name SAKETH GARUDA	Social security number 723-54-4156
Spouse's name	Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	89,428.
2	Total tax	12,431.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	16,558.
4	Amount you want refunded to you	4,127.
5	Amount you owe	

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

4	4	1	5	6
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 as 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 now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

Filing Status [] Single [] Married filing jointly [X] 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: KAVYA PRATHYUSHA CHEKKA

Personal information section including name (SAKETH GARUDA), social security numbers (723-54-4156, 123-27-8718), and home address (6700 W NATIONAL AVE, WEST ALLIS, WI 53214).

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

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

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

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

Income section table with rows 1a through 1z, including Total amount from Form(s) W-2, Household employee wages, Tip income, Medicaid waiver payments, etc.

Table for Tax-exempt interest (2a), Qualified dividends (3a), IRA distributions (4a), Pensions and annuities (5a), and Social security benefits (6a).

Table for Taxable interest (2b), Ordinary dividends (3b), Taxable amount (4b, 5b, 6b), Capital gain or loss (7), Other income from Schedule 1 (8), Total income (9), Adjustments to income (10), Adjusted gross income (11), Standard deduction (12), Qualified business income deduction (13), and Taxable income (15).

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 12,431.

Table for Payments (lines 25-33). Includes federal income tax withheld (16,558) and total payments (16,558).

Table for Refund (lines 34-36). Shows overpaid amount of 4,127 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 taxpayer 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
SAKETH GARUDA

Your social security number
723-54-4156

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	-8,690.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____		
	Substitute Payment from 1099-Misc 1.	8z	1.
9	Total other income. Add lines 8a through 8z	9	1.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-8,689.

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
SAKETH GARUDA

Your social security number
723-54-4156

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	55,798.	58,633.	-328.	-3,163.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
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 -3,163.

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	1,849.	2,352.	659.	156.
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				15 156.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-3,007.
	<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	(1,500.)
	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.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return
SAKETH GARUDA

Social security number or taxpayer identification number
723-54-4156

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 SECURITIES LLC	01/05/22	12/01/22	55,798.	58,633.	EW	-328.	-3,163.
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).			55,798.	58,633.		-328.	-3,163.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 SAKETH GARUDA

Social security number or taxpayer identification number
 723-54-4156

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	08/27/21	03/19/22	1,849.	2,352.	W	659.	156.

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).

1,849. 2,352. 659. 156.

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

**SCHEDULE E
(Form 1040)**

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return
SAKETH GARUDA

Your social security number
723-54-4156

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 TOWN KOTHA ROAD VISHAKAPATNAM ANDHRA PRADESH IN 530001

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	985.	
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10		
11	Management fees	11	854.	
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14	2,950.	
15	Supplies	15	2,451.	
16	Taxes	16		
17	Utilities	17	2,100.	
18	Depreciation expense or depletion	18		
19	Other (list) _____	19		
20	Total expenses. Add lines 5 through 19	20	9,340.	
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	-8,690.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(8,690.)	()
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	9,340.	
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	(8,690.)	
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		-8,690.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2022

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2022
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
723-54-4156

SAKETH GARUDA

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3 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
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	9 300.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 300.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 3,350.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

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	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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

Qualified Business Income Deduction Simplified Computation

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

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

Name(s) shown on return

SAKETH GARUDA

Your taxpayer identification number

723-54-4156

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	42.
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	42.
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		8.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		8.
11	Taxable income before qualified business income deduction (see instructions)	11	76,478.
12	Net capital gain (see instructions)	12	148.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	76,330.
14	Income limitation. Multiply line 13 by 20% (0.20)		15,266.
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)		8.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		(0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		(0.)

For the year Jan. 1-Dec. 31, 2022, or other tax year

beginning _____, 2022 ending _____, 20____.

Note

Check here if an amended return

DO NOT STAPLE

See page 5 before assembling return

Your legal last name GARUDA	Legal first name SAKETH	M.I.	Your social security number 723544156
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number 123278718
Home address (number and street). If you have a PO Box, see page 12. 6700 W NATIONAL AVE		Apt. no. W313	Tax district Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2022. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> MILWAUKEE County of <input type="checkbox"/> MILWAUKEE School district number See page 44 <u>3619</u>
City or post office WEST ALLIS	State WI	Zip code 53214	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input checked="" type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> <input type="checkbox"/> Head of household, NOT married (see page 13). <input type="checkbox"/> Head of household, married (see page 13). <div style="text-align: right; font-size: small;">If married, fill in spouse's SSN above and full name here <input type="checkbox"/></div>			
			Special conditions <input type="checkbox"/> <input type="checkbox"/> Form 804 filed with return (see page 10)

Use BLACK Ink ● **Print numbers like this** → 0 1 2 3 4 5 6 7 8 9 **Not like this** → 0147 ● **NO COMMAS; NO CENTS**

1	Federal adjusted gross income from Form 1040, line 11	1	89428.00
2	Adjustments to federal adjusted gross income from Schedule I, line 3 (see page 13)	2	0.00
3	Add lines 1 and 2. This is your federal adjusted gross income for Wisconsin purposes	3	89428.00
	Form W-2 wages included in line 3		99425.00
4	Total additions to income from Schedule AD, line 33. Include Schedule AD (see page 14) ..	4	1000.00
5	Add lines 3 and 4	5	90428.00
6	Total subtractions from income from Schedule SB, line 50. Include Schedule SB (see page 14) Enter as a positive number	6	.00
7	Subtract line 6 from line 5. This is your Wisconsin income.	7	90428.00
8	Standard deduction. See table on page 35, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 15 and check here <input type="checkbox"/>	8	0.00
9	Subtract line 8 from line 7. If line 8 is larger than line 7, fill in 0	9	90428.00
10	Exemptions (Caution: See page 15)		
a	Fill in exemptions allowed <u>1</u> x \$700 ..	10a	700.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 ..	10b	.00
c	Add lines 10a and 10b	10c	700.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

11	Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income . . .	11	<u>89728.00</u>
12	Tax (see table on page 37)	12	<u>4552.00</u>
13	Itemized deduction credit. Include Schedule 1, page 4	13	<u>.00</u>
14	Additional child and dependent care tax credit (see page 17)		
	Federal credit	14	<u>.00</u>
15	School property tax credit		
a	Rent paid in 2022 – heat included <u>15420.00</u>	} Find credit from table page 19 .	15a <u>150.00</u>
	Rent paid in 2022 – heat not included <u>.00</u>		
b	Property taxes paid on home in 2022 <u>.00</u>	Find credit from table page 20 .	15b <u>.00</u>
16	Working families tax credit (see page 20)	16	<u>0.00</u>
17	Married couple credit. Include Schedule 2, page 4	17	<u>.00</u>
18	Nonrefundable credits from line 34 of Schedule CR	18	<u>.00</u>
19	Net income tax paid to another state. Include Schedule OS	19	<u>.00</u>
20	Add lines 13 through 19	20	<u>150.00</u>
21	Subtract line 20 from line 12. If line 20 is larger than line 12, fill in 0. This is your net tax	21	<u>4402.00</u>
22	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23)	22	<u>.00</u>
	If you certify that no sales or use tax is due, check here		<input checked="" type="checkbox"/>
23	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	e	Military family relief <u>.00</u>
b	Cancer research <u>.00</u>	f	Second Harvest/Feeding Amer. <u>.00</u>
c	Veterans trust fund <u>.00</u>	g	Red Cross WI Disaster Relief <u>.00</u>
d	Multiple sclerosis <u>.00</u>	h	Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h) . . .	23i	<u>.00</u>
24	Penalties on IRAs, retirement plans, MSAs, etc. (see page 25)	24	<u>.00</u>
25	Other penalties (see page 25)	25	<u>.00</u>
26	Add lines 21, 22, 23i, 24, and 25	26	<u>4402.00</u>
27	Wisconsin tax withheld. Include withholding statements	27	<u>4962.00</u>
28	2022 estimated tax payments and amount applied from 2021 return. . .	28	<u>.00</u>
29	Earned income credit. Number of qualifying children . . .		
	Federal credit.	29	<u>.00</u>
30	Farmland preservation credit. a Schedule FC, line 17.	30a	<u>.00</u>
	b Schedule FC-A, line 13	30b	<u>.00</u>
31	Repayment credit (see page 27)	31	<u>.00</u>



Name(s) shown on Form 1 SAKETH GARUDA	Your social security number 723544156
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NO COMMAS; NO CENTS

32 Homestead credit. Include Schedule H or H-EZ	32 _____	.00
33 Eligible veterans and surviving spouses property tax cred	33 _____	.00
34 Refundable credits from Schedule CR, line 40. Include Schedule CR	34 _____	.00
35 AMENDED RETURN ONLY—Amounts previously paid (see page 31)	35 _____	.00
36 Add lines 27 through 35	36 _____	4962.00
37 AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	37 _____	.00
38 Subtract line 37 from line 36	38 _____	4962.00
39 If line 38 is larger than line 26, subtract line 26 from line 38. This is the AMOUNT YOU OVERPAID	39 _____	560.00
40 Amount of line 39 you want REFUNDED TO YOU	40 _____	560.00
41 Amount of line 39 you want APPLIED TO YOUR 2023 ESTIMATED TAX	41 _____	0.00
42 If line 38 is smaller than line 26, subtract line 38 from line 26. This is the AMOUNT YOU UNDERPAID	42 _____	.00
43 Underpayment interest. Fill in exception code-See Sch. U _____	43 _____	.00
44 Add lines 42 and 43. This is the AMOUNT YOU OWE . Paper clip payment to front of return	44 _____	.00
45 Interest (see page 34)	45 _____	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? **Yes** Complete the following. **No**

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

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 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.**

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
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4147487275

Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
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Caution: Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 34).

Mail your return to: Wisconsin Department of Revenue
 If tax due.....PO Box 268, Madison WI 53790-0001
 If refund or no tax due.....PO Box 59, Madison WI 53785-0001
 If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 16)

1 Medical and dental expenses from federal Schedule A (Form 1040). See instructions for exceptions.	1	<u>.00</u>
2 Interest paid from federal Schedule A (Form 1040). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	<u>.00</u>
3 Gifts to charity from federal Schedule A (Form 1040). See instructions for exceptions	3	<u>.00</u>
4 Casualty losses from federal Schedule A (Form 1040)	4	<u>.00</u>
5 Add lines 1 through 4	5	<u>.00</u>
6 Fill in your standard deduction from line 8 on page 1 of Form 1	6	<u>.00</u>
7 Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	<u>0 .00</u>
8 Rate of credit is .05 (5%)	8	<u>x .05</u>
9 Multiply line 7 by line 8. Fill in here and on line 13 on page 2 of Form 1	9	<u>.00</u>

▶ **You must submit this page with Form 1 if you claim either of these credits** ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 21)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1 Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income 1	<u>.00</u>	<u>.00</u>
2 Net profit or (loss) from self-employment from federal Schedule C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income 2	<u>.00</u>	<u>.00</u>
3 Combine lines 1 and 2. This is earned income. 3	<u>.00</u>	<u>.00</u>
4 Add the amounts from federal Schedule 1 (Form 1040), lines 12, 16, 20, 24e, 24f, and 24g, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income 4	<u>.00</u>	<u>.00</u>
5 Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 5	<u>.00</u>	<u>.00</u>
6 Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. 6		<u>.00</u>
7 Rate of credit is .03 (3%). 7		<u>x .03</u>
8 Multiply line 6 by line 7. Fill in here and on line 17 on page 2 of Form 1 8		<u>.00</u> Do not fill in more than \$480.

INTUIT



Schedule AD

Wisconsin
Department of Revenue

**Form 1 –
Additions to Income**

File with Wisconsin Form 1

2022

Name SAKETH GARUDA	Social Security Number 723544156
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See the instructions for additional information on the additions listed below.

Additions to Income

<u>1</u> State and municipal interest (see page 1)	1	<u>0.00</u>
<u>2</u> Capital gain/loss addition (see page 2)	2	<u>1000.00</u>
<u>3</u> Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account	3	<u>.00</u>
<u>4</u> Nonqualified distributions from ABLE accounts	4	<u>.00</u>
<u>5</u> Federal net operating loss deduction	5	<u>.00</u>
<u>6</u> Income (lump-sum distributions) reported on federal Form 4972	6	<u>.00</u>
<u>7</u> Excess distribution from a passive foreign investment company	7	<u>.00</u>
<u>8</u> Expenses paid to or incurred with related entities	8	<u>.00</u>
<u>9</u> Expenses for moving business outside of Wisconsin or the United States	9	<u>.00</u>
<u>10</u> Differences in federal and Wisconsin basis of assets	10	<u>.00</u>
<u>11</u> Differences in federal and Wisconsin basis of partnership interest prior to 1975	11	<u>.00</u>
<u>12</u> Differences in federal and Wisconsin reporting of marital property (community) income	12	<u>.00</u>
<u>13</u> Farmland preservation credit	13	<u>.00</u>
<u>14</u> Development zones credits	14	<u>.00</u>
<u>15</u> Enterprise zone jobs credit	15	<u>.00</u>
<u>16</u> Manufacturing investment credit	16	<u>.00</u>
<u>17</u> Economic development tax credit	17	<u>.00</u>
<u>18</u> Jobs tax credit	18	<u>.00</u>
<u>19</u> Capital investment credit	19	<u>.00</u>
<u>20</u> Community rehabilitation program credit	20	<u>.00</u>
<u>21</u> Research credits	21	<u>.00</u>
<u>22</u> Manufacturing and agricultural credit (amount computed for 2021 - see instructions)	22	<u>.00</u>
<u>23</u> Business development credit	23	<u>.00</u>
<u>24</u> Electronics and information technology manufacturing zone credit	24	<u>.00</u>
<u>25</u> Employee college savings account contribution credit	25	<u>.00</u>
<u>26</u> Add lines 1 through 25. Enter here and on line 27, page 2	26	<u>1000.00</u>



Name SAKETH GARUDA	Social Security Number 723544156
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27 Enter amount from line 26 on page 1 **27** 1000.00

28 Tax-option (S) corporation adjustments. Do not include adjustments listed on line 29 (list and provide amount)

a Name _____
 FEIN _____ Amount **28a** _____ .00

b Name _____
 FEIN _____ Amount **28b** _____ .00

c Add lines 28a and 28b **28c** .00

29 Tax-option (S) corporation entity level tax election adjustments (list and provide amount)

a Name _____
 FEIN _____ Amount **29a** _____ .00

b Name _____
 FEIN _____ Amount **29b** _____ .00

c Add lines 29a and 29b **29c** .00

30 Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 31 (list and provide amount)

a Name _____
 FEIN _____ Amount **30a** _____ .00

b Name _____
 FEIN _____ Amount **30b** _____ .00

c Add lines 30a and 30b **30c** .00

31 Partnership entity level tax election adjustments (list and provide amount)

a Name _____
 FEIN _____ Amount **31a** _____ .00

b Name _____
 FEIN _____ Amount **31b** _____ .00

c Add lines 31a and 31b **31c** .00

32 Other additions to income (list and provide amount)

a _____ Amount **32a** _____ .00

b _____ Amount **32b** _____ .00

c _____ Amount **32c** _____ .00

d Add lines 32a through 32c **32d** .00

33 Add lines 27, 28c, 29c, 30c, 31c, and 32d. This is your total addition to income. Enter on Form 1, line 4 **33** 1000.00



Schedule **WD**

Wisconsin
Department of Revenue

Capital Gains and Losses

◆ Include with Wisconsin Form 1 or 1NPR ◆

2022

Name(s) shown on Form 1 or Form 1NPR

SAKETH GARUDA

Your social security number

723-54-4156

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Note: Round all amounts (use a minus sign (-) for negative amounts)	(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 Amount from line 1a of Schedule D	.00	.00		.00
1b Amount from line 1b of Schedule D	55798.00	58633.00	-328.00	-3163.00
2 Amount from line 2 of Schedule D	.00	.00	.00	.00
3 Amount from line 3 of Schedule D	.00	.00	.00	.00
4 Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824			4	.00
5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	.00
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)			6	.00
7 Short-term capital loss carryover from 2021 Wisconsin Schedule WD, line 34. Enter amount as a negative number			7	-1330.00
8 Net short-term capital gain or loss. Combine lines 1a through 7 in column (h)			8	-4493.00

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Note: Round all amounts (use a minus sign (-) for negative amounts)	(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)
9a Amount from line 8a of Schedule D	.00	.00		.00
9b Amount from line 8b of Schedule D	1849.00	2352.00	659.00	156.00
10 Amount from line 9 of Schedule D	.00	.00	.00	.00
11 Amount from line 10 of Schedule D	.00	.00	.00	.00
12 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			12	.00
13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			13	.00
14 Capital gain distributions			14	.00
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)			15	.00
15a Adjustment from Wisconsin Schedule QI. Enter amount as a negative number			15a	.00
16 Long-term capital loss carryover from 2021 Wisconsin Schedule WD, line 39. Enter amount as a negative number			16	.00
17 Net long-term capital gain or loss. Combine lines 9a through 16 in column (h)			17	156.00

Go on to Part III →



Name SAKETH GARUDA	Social Security Number 723-54-4156
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Part III Summary of Parts I and II (see instructions) - use a minus sign (-) for negative amounts.

18 Combine lines 8 and 17, and fill in the net gain or loss here (if line 18 is a loss, go to line 28)	18	-4337.00
19 Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17	19	.00
20 Fill in 30% of line 19	20	.00
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included on line 12 or 13 of Schedule WD. If zero, skip lines 22 through 25 and fill in the amount from line 20 on line 26	21	.00
22 Gain included in line 17. Do not include any losses in this amount	22	.00
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	.00
24 Multiply line 19 by the decimal amount on line 23	24	.00
25 Fill in 30% of line 24	25	.00
26 Add lines 20 and 25	26	.00
27 Subtract line 26 from line 18	27	.00
28 If line 18 shows a loss, fill in the smaller of:	(a) The loss on line 18,	
	(b) \$500, or	
	(c) Wisconsin ordinary income (see instructions)	-500.00

Note: When figuring whether a, b, or c is smaller, treat all numbers as if they are positive.

Part IV Computation of Wisconsin Adjustment to Income

29 Adjustment (see instructions for Part IV and Schedule I adjustments)		
a Fill in gain from line 7 of federal Form 1040 or 1040-SR, or gain from line 1e of Schedule I, if filed (if a loss, fill in -0-)	29a	0.00
b Fill in gain from Part III, line 27, (if blank, fill in -0-)	29b	0.00
c If line 29b is more than 29a, subtract line 29a from line 29b. See instructions on where to enter this amount	29c	.00
d If line 29b is less than 29a, subtract line 29b from line 29a. See instructions on where to enter this amount	29d	.00
e Fill in loss from line 7 of federal Form 1040 or 1040-SR, as a positive amount or the loss from line 2c of Schedule I, if filed (if a gain, fill in -0-)	29e	1500.00
f Fill in loss from Part III, line 28 as a positive amount	29f	500.00
g If line 29f is more than 29e, subtract line 29e from line 29f. See instructions for where to enter this amount	29g	.00
h If line 29f is less than 29e, subtract line 29f from line 29e. See instructions for where to enter this amount	29h	1000.00

Part V Computation of Capital Loss Carryovers from 2022 to 2023 (Complete this part if the loss on line 18 is more than the loss on line 28.)

30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34	30	4493.00
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31	156.00
32 Subtract line 31 from line 30	32	4337.00
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	500.00
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2022 to 2023	34	3837.00
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	0.00
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36	.00
37 Subtract line 36 from line 35	37	.00
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38	.00
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2022 to 2023	39	.00

