

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 GUPTA V KALLEPALLI	Social security number 605-92-4863
Spouse's name GAYATRI KALLEPALLI	Spouse's social security number 397-17-9196

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	298,075.
2 Total tax	2	53,083.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	51,741.
4 Amount you want refunded to you	4	173.
5 Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

2	4	8	6	3
---	---	---	---	---

 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 GLOBAL TAXES LLC to enter or generate my PIN

7	9	1	9	6
---	---	---	---	---

 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	3	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 [X] Married filing jointly [] Married filing separately (MFS) [] Head of household (HOH) [] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Personal information section including name (GUPTA V), social security number (605-92-4863), spouse's name (GAYATRI), and address (2535 EMSLIE DR, WAUKESHA, WI 53188).

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... [X] Yes [] 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

Dependents table with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, and Credit for other dependents. Includes MAHITHA KALLEPALLI as a daughter.

Income section table with rows 1a through 15. Total income is 298,075. Taxable income is 272,157. Includes sub-tables for tax-exempt interest, qualified dividends, IRA distributions, pensions, and social security benefits.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 53,083.

Table for Payments (lines 25-33). Includes federal income tax withheld (51,722) and total payments (53,256).

Table for Refund (lines 34-36). Shows overpaid amount of 173 and amount applied to 2023 tax.

Table for Amount You Owe (lines 37-38). Shows amount owed 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 ID Protection PIN 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

GUPTA V & GAYATRI KALLEPALLI

Your social security number

605-92-4863

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
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	-960.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLÉ account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-960.

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 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
GUPTA V & GAYATRI KALLEPALLI

Your social security number
605-92-4863

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	594.
12	Net investment income tax. Attach Form 8960	12	672.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____ _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			1,266.

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
GUPTA V & GAYATRI KALLEPALLI

Your social security number
605-92-4863

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2
3	Education credits from Form 8863, line 19		3
4	Retirement savings contributions credit. Attach Form 8880		4
5	Residential energy credits. Attach Form 5695		5
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z		7
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	1,515.
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Reserved for future use	13g		
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h		
z	Other payments or refundable credits. List type and amount: _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	1,515.

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **08**

Name(s) shown on return

GUPTA V & GAYATRI KALLEPALLI

Your social security number

605-92-4863

**Part I
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

ALLY BANK
DIGITAL FEDERAL CREDIT UNION
LANDMARK CU
DISCOVER BANK
AMERITRADE
EQUITABLE
JP MORGAN SECURITIES LLC

		Amount
1		3,564.
		53.
		85.
		2,870.
		1.
		2.
		53.

2 Add the amounts on line 1 **2** 6,628.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b **4** 6,628.

Note: If line 4 is over \$1,500, you must complete Part III.

**Part II
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer: IBM
MORGAN STANLEY
AMERITRADE
EQUITABLE
J.P.MORGAN
J.P.MORGAN
FIDELITY BROKERAGE SERVICES LLC
FIDELITY BROKERAGE SERVICES LLC
J.P.MORGAN
MORGAN STANLEY
SHELL MIDSTREAM PARTNERS, L.P.

		Amount
5		644.
		168.
		61.
		1,224.
		3,234.
		3,421.
		128.
		79.
		646.
		65.
		1.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b **6** 9,671.

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions Yes No
 If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements Yes No
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located: _____
8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions Yes No

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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

GUPTA V & GAYATRI KALLEPALLI

Your social security number

605-92-4863

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	527.	604.	32.	-45.
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 -45.

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	3,752.	4,186.		-434.
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 2,829.
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 2,395.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	2,350.
	<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 checked="" 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 checked="" 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	()
	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 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

GUPTA V & GAYATRI KALLEPALLI

Social security number or taxpayer identification number

605-92-4863

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	
	FIDELITY BROKERAGE SERVICES LLC	05/14/22	12/31/22	527.	604.	W	32.	-45.
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).				527.	604.		32.	-45.

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

Social security number or taxpayer identification number

GUPTA V & GAYATRI KALLEPALLI

605-92-4863

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	
	EQUITABLE		12/31/22	3,752.	4,186.			-434.
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).			3,752.	4,186.			-434.

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

OMB No. 1545-0074

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

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

GUPTA V & GAYATRI KALLEPALLI

Your social security number

605-92-4863

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	7-9-16 MALLIGMANUGULAVARI STREET, ANAKAPALLI VIZAG DISTRICT IN 531001
B	PLOTNO-F1GEETHANJALI GRAND GV.KOTESWARARAO STREET NARASINGARAOPETA, ANAKAPALLI, VIZAG DIST IN 531001
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	2			365	0	<input type="checkbox"/>
B	2			365	0	<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) _____

		Properties:		
		A	B	C
Income:				
3	Rents received	3	2,600.	1,800.
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7	1,280.	890.
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10		
11	Management fees	11		
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14	940.	420.
15	Supplies	15		
16	Taxes	16		
17	Utilities	17	1,070.	760.
18	Depreciation expense or depletion	18		
19	Other (list) _____	19		
20	Total expenses. Add lines 5 through 19	20	3,290.	2,070.
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	-690.	-270.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(690.)	(270.)
23a	Total of all amounts reported on line 3 for all rental properties	23a		4,400.
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		5,360.
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	(960.)	
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		-960.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

GUPTA V & GAYATRI KALLEPALLI

605-92-4863

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

Table with 7 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Row A: SHELL MIDSTREAM PARTNERS, L.P., P, [], 46-5223743, [], []

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Totals: 0.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B are empty.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: 0.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Summary table for Part V with 2 columns: Description, Amount. Row 41: Total income or (loss) -960. Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

GUPTA V & GAYATRI KALLEPALLI

605-92-4863

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	298,075.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	298,075.	
4	Number of qualifying children under age 17 with the required social security number	4	0	
5	Multiply line 4 by \$2,000	5		
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
7	Multiply line 6 by \$500	7	500.	
8	Add lines 5 and 7	8	500.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.	
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	10	0.	
11	Multiply line 10 by 5% (0.05)	11	0.	
12	Is the amount on line 8 more than the amount on line 11?	12	500.	
<input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.				
<input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.				
13	Enter the amount from the Credit Limit Worksheet A	13	52,317.	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	500.	

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 <input type="checkbox"/>		
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> No. Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. <input type="checkbox"/> Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28		
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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.
605-92-4863

GUPTA V KALLEPALLI

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 type="checkbox"/> Self-only <input checked="" 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 7,300.
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 7,300.
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 7,300.
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
8	Add lines 6 and 7	8 7,300.
9	Employer contributions made to your HSAs for 2022	9 7,300.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 7,300.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 0.
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 474.
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 474.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15 474.
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 0.
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

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

GUPTA V & GAYATRI KALLEPALLI

Your taxpayer identification number

605-92-4863

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 88.	
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 88.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 18.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 18.
11	Taxable income before qualified business income deduction (see instructions)	11 272,175.	
12	Net capital gain (see instructions)	12 7,463.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 264,712.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 52,942.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 18.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*

**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year
20 _____

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return GUPTA V & GAYATRI KALLEPALLI	Taxpayer identification number 605-92-4863
Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer tax identification number P02082703

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of this Form 8867.
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
 Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return GUPTA V & GAYATRI KALLEPALLI	Your social security number 605-92-4863
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Part I Additional Medicare Tax on Medicare Wages			
1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	315,987.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	315,987.	
5 Enter the following amount for your filing status:			
Married filing jointly \$250,000			
Married filing separately \$125,000			
Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		65,987.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		594.

Part II Additional Medicare Tax on Self-Employment Income			
8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8		
9 Enter the following amount for your filing status:			
Married filing jointly \$250,000			
Married filing separately \$125,000			
Single, Head of household, or Qualifying surviving spouse \$200,000	9		
10 Enter the amount from line 4	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation			
14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status:			
Married filing jointly \$250,000			
Married filing separately \$125,000			
Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax			
18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		594.

Part V Withholding Reconciliation			
19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,581.	
20 Enter the amount from line 1	20	315,987.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,582.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		0.

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

GUPTA V & GAYATRI KALLEPALLI

Your social security number or EIN

605-92-4863

- Part I Investment Income** Section 6013(g) election (see instructions)
 Section 6013(h) election (see instructions)
 Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	6,628.
2	Ordinary dividends (see instructions)		2	9,671.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a -960.	4c	-960.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b			
5a	Net gain or loss from disposition of property (see instructions)	5a 2,350.	5d	2,350.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c			
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	17,689.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	9d	
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c			
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-		12	17,689.
Individuals:				
13	Modified adjusted gross income (see instructions)	13 298,075.	16	17,689.
14	Threshold based on filing status (see instructions)	14 250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 48,075.		
16	Enter the smaller of line 12 or line 15			
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	672.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a	20	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a	21	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c			
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)			

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
SHELL MIDSTREAM PARTNERS, L.P	0.	2.			2.
Total. Enter on Part I, lines 2a, 2b, and 2c	0.	2.			

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SHELL MIDSTREAM PARTNERS, L.P	E Ln 28A	2.	1.00000000	2.
Total		2.	1.00	2.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SHELL MIDSTREAM PARTNERS, L.P	E Ln 28A	2.	2.	0.
Total		2.	2.	0.

Additional Information From 2022 Federal Tax Return

SMART WORKSHEET FOR: Schedule B: Interest and Dividend Income

Additional Interest Income (1)

Box 1 interest

Itemization Statement

Description	Amount
ALLY BANK	2,881.82
ALLY BANK	681.94
Total	3,564.

Form PV voucher at the bottom

2022 Form PV

Use of the personalized Form PV voucher below will ensure that your tax payment will be posted timely and to the correct account.

- Use Form PV to pay the tax due from an electronically filed return. Use Form 1 - ES to pay estimated tax.
- Do not print a blank voucher to complete by hand. Enter your data on this voucher online. The numeric string of numbers will then change to reflect your personal information (identifying number and amount).
- Be sure to fill in your (and your spouse's, if applicable) social security number in the space provided. Do not use hyphens. Estates fill in the decedent's social security number. Trusts must fill in their 9-digit FEIN.
- Cut on the dotted line only. Do not cut off the string of numbers at the bottom of the voucher.
- Use the correct year voucher. This voucher is for 2022. Do not use this voucher for a different year by crossing out 2022 and writing in a different year. This will cause your payment to be credited to the wrong year.
- Send your payment to the address shown on the voucher. Do not attach any other forms or instruction sheets to the voucher.

MAIL TO:
 WISCONSIN DEPARTMENT OF REVENUE
 PO BOX 3028
 MILWAUKEE, WI 53201-3028
File only if submitting payment.

▼ cut here ▼

2022
 Form **PV**

Wisconsin Payment Voucher

REV 02/17/23 PRO

Make your check payable to Wisconsin Department of Revenue
 and mail your voucher to: PO Box 3028
 Milwaukee WI 53201-3028

Your legal last name KALLEPALLI	Your legal first name and initial GUPTA V	Your social security number 605924863
Spouse's legal last name KALLEPALLI	Spouse's legal first name and initial GAYATRI	Spouse's social security number 397179196
Legal name of trust		FEIN
Home address (number and street or rural route) 2535 EMSLIE DR		Telephone number (262) 8931953
City or post office WAUKESHA	State WI	Zip code 53188

- Check the box below which applies to you.
- Individual
 - Individual - Amended
 - Trust
 - Trust -Amended
 - Estate (Enter decedent's social security number)
 - Estate - Amended

Amount of Payment
\$ 358.00

Please do not staple your payment to this voucher

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

Check here if an amended return beginning _____, 2022 ending _____, 20____.

Note

DO NOT STAPLE

See page 5 before assembling return

Your legal last name KALLEPALLI	Legal first name GUPTA	M.I. V	Your social security number 605924863
If a joint return, spouse's legal last name KALLEPALLI	Spouse's legal first name GAYATRI	M.I.	Spouse's social security number 397179196
Home address (number and street). If you have a PO Box, see page 12. 2535 EMSLIE DR		Apt. no.	
City or post office WAUKESHA		State WI	Zip code 53188
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶		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 ▶ WAUKESHA County of ▶ WAUKESHA School district number See page 44 6174	
<input type="checkbox"/> Head of household, NOT married (see page 13). <input type="checkbox"/> Head of household, married (see page 13).		Special conditions <input type="checkbox"/> <input type="checkbox"/> Form 804 filed with return (see page 10)	
Legal last name Legal first name M.I.		If married, fill in spouse's SSN above and full name here	

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	298075.00
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	298075.00
	Form W-2 wages included in line 3		280386.00
4	Total additions to income from Schedule AD, line 33. Include Schedule AD (see page 14) ..	4	46.00
5	Add lines 3 and 4	5	298121.00
6	Total subtractions from income from Schedule SB, line 50. Include Schedule SB (see page 14) Enter as a positive number	6	705.00
7	Subtract line 6 from line 5. This is your Wisconsin income.	7	297416.00
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	297416.00
10	Exemptions (Caution: See page 15)		
a	Fill in exemptions allowed 3 x \$700 ..	10a	2100.00
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	2100.00

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>295316.00</u>
12	Tax (see table on page 37)	12	<u>15242.00</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 \blacktriangleright <u>.00</u> x 50% =	14	<u>.00</u>
15	School property tax credit		
a	Rent paid in 2022 – heat included <u>.00</u>	} Find credit from table page 19 .	15a <u>.00</u>
	Rent paid in 2022 – heat not included <u>.00</u>		
b	Property taxes paid on home in 2022 <u>6044.00</u>	Find credit from table page 20 .	15b <u>300.00</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>480.00</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>780.00</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>14462.00</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 \blacktriangleright <input checked="" type="checkbox"/> <u>X</u>		
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) . . . \blacktriangleright	23i	<u>.00</u>
24	Penalties on IRAs, retirement plans, MSAs, etc. (see page 25) <u>.00</u> x .33 =	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>14462.00</u>
27	Wisconsin tax withheld. Include withholding statements	27	<u>14104.00</u>
28	2022 estimated tax payments and amount applied from 2021 return. . .	28	<u>.00</u>
29	Earned income credit. Number of qualifying children \blacktriangleright <u> </u> Federal credit. <u>.00</u> x <u> </u> % =	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 GUPTA V & GAYATRI KALLEPALLI	Your social security number 605924863
--	---

NO COMMAS; NO CENTS

32	Homestead credit. Include Schedule H or H-EZ	32	<u> </u>	<u> </u>	.00
33	Eligible veterans and surviving spouses property tax credit	33	<u> </u>	<u> </u>	.00
34	Refundable credits from Schedule CR, line 40. Include Schedule CR	34	<u> </u>	<u> </u>	.00
35	AMENDED RETURN ONLY—Amounts previously paid (see page 31)	35	<u> </u>	<u> </u>	.00
36	Add lines 27 through 35	36	<u> </u>	<u> </u>	14104.00
37	AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	37	<u> </u>	<u> </u>	.00
38	Subtract line 37 from line 36	38	<u> </u>	<u> </u>	14104.00
39	If line 38 is larger than line 26, subtract line 26 from line 38. This is the AMOUNT YOU OVERPAID	39	<u> </u>	<u> </u>	.00
40	Amount of line 39 you want REFUNDED TO YOU	40	<u> </u>	<u> </u>	0.00
41	Amount of line 39 you want APPLIED TO YOUR 2023 ESTIMATED TAX	41	<u> </u>	<u> </u>	0.00
42	If line 38 is smaller than line 26, subtract line 38 from line 26. This is the AMOUNT YOU UNDERPAID	42	<u> </u>	<u> </u>	358.00
43	Underpayment interest. Fill in exception code-See Sch. U <u> </u>	43	<u> </u>	<u> </u>	.00
44	Add lines 42 and 43. This is the AMOUNT YOU OWE . Paper clip payment to front of return	44	<u> </u>	<u> </u>	358.00
45	Interest (see page 34)	45	<u> </u>	<u> </u>	.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) ▶	<table style="width:100%; height: 20px;"> <tr> <td style="width:25%;"></td> <td style="width:25%;"></td> <td style="width:25%;"></td> <td style="width:25%;"></td> </tr> </table>				

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)
		2628931953	
Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)

I-010ai **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



Name GUPTA V & GAYATRI KALLEPALLI	Social Security Number 605924863
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See the instructions for additional information on the additions listed below.

Additions to Income

1 State and municipal interest (see page 1)	1	<u>46.00</u>
2 Capital gain/loss addition (see page 2)	2	<u>.00</u>
3 Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account	3	<u>.00</u>
4 Nonqualified distributions from ABLE accounts	4	<u>.00</u>
5 Federal net operating loss deduction	5	<u>.00</u>
6 Income (lump-sum distributions) reported on federal Form 4972	6	<u>.00</u>
7 Excess distribution from a passive foreign investment company	7	<u>.00</u>
8 Expenses paid to or incurred with related entities	8	<u>.00</u>
9 Expenses for moving business outside of Wisconsin or the United States	9	<u>.00</u>
10 Differences in federal and Wisconsin basis of assets	10	<u>.00</u>
11 Differences in federal and Wisconsin basis of partnership interest prior to 1975	11	<u>.00</u>
12 Differences in federal and Wisconsin reporting of marital property (community) income	12	<u>.00</u>
13 Farmland preservation credit	13	<u>.00</u>
14 Development zones credits	14	<u>.00</u>
15 Enterprise zone jobs credit	15	<u>.00</u>
16 Manufacturing investment credit	16	<u>.00</u>
17 Economic development tax credit	17	<u>.00</u>
18 Jobs tax credit	18	<u>.00</u>
19 Capital investment credit	19	<u>.00</u>
20 Community rehabilitation program credit	20	<u>.00</u>
21 Research credits	21	<u>.00</u>
22 Manufacturing and agricultural credit (amount computed for 2021 - see instructions)	22	<u>.00</u>
23 Business development credit	23	<u>.00</u>
24 Electronics and information technology manufacturing zone credit	24	<u>.00</u>
25 Employee college savings account contribution credit	25	<u>.00</u>
26 Add lines 1 through 25. Enter here and on line 27, page 2	26	<u>46.00</u>



Name GUPTA V & GAYATRI KALLEPALLI	Social Security Number 605924863
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27 Enter amount from line 26 on page 1 **27** 46.00

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** 46.00



Name GUPTA V & GAYATRI KALLEPALLI	Social Security Number 605924863
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See the instructions for additional information on the subtractions listed below. Enter all amounts as positive numbers.

Subtractions from Income		
<u>1</u>	Taxable refund of state income tax (from line 1 of federal Schedule 1)	.00
<u>2</u>	United States government interest	.00
<u>3</u>	Unemployment compensation	.00
<u>4</u>	Social security adjustment	.00
<u>5</u>	Capital gain/loss subtraction	705.00
<u>6</u>	Medical care insurance	.00
<u>7</u>	Long-term care insurance	.00
<u>8</u>	Tuition and fee expenses	.00
<u>9</u>	Private school tuition	.00
<u>10</u>	Contributions to an Edvest or Tomorrow's Scholar college savings account	.00
<u>11</u>	Distributions of certain earnings from Wisconsin state-sponsored college tuition programs	.00
<u>12</u>	Military and uniformed services retirement benefits	.00
<u>13</u>	Local and state retirement benefits	.00
<u>14</u>	Federal retirement benefits	.00
<u>15</u>	Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	.00
<u>16</u>	Retirement income subtraction	.00
<u>17</u>	Reserve or National Guard members	.00
<u>18</u>	U.S. Armed Forces active duty pay	.00
<u>19</u>	Combat zone related death	.00
<u>20</u>	Adoption expenses	.00
<u>21</u>	Contributions to ABLE accounts	.00
<u>22</u>	Disability income exclusion	.00
<u>23</u>	Wisconsin net operating loss deduction	.00
<u>24</u>	Farm loss carryover	.00
<u>25</u>	Native Americans	.00
<u>26</u>	Sale of business assets or assets used in farming to a related person	.00
<u>27</u>	Recoveries of federal itemized deductions	.00
<u>28</u>	Repayment of income previously taxed	.00
<u>29</u>	Add lines 1 through 28. Enter here and on line 30, page 2	705.00



Name GUPTA V & GAYATRI KALLEPALLI		Social Security Number 605924863
30	Enter amount from line 29 on page 1	30 705.00
31	Human organ donation	31 .00
32	Expenses paid to related entities	32 .00
33	Income from a related entity	33 .00
34	Legislator's per diem	34 .00
35	Sales of certain insurance policies	35 .00
36	Physician or psychiatrist grant	36 .00
37	Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money	37 .00
38	AmeriCorps education awards	38 .00
39	Differences in federal and Wisconsin basis of assets	39 .00
40	Differences in federal and Wisconsin basis of partnership interest prior to 1975	40 .00
41	Differences in federal and Wisconsin reporting of marital property (community) income	41 .00
42	Charitable contributions from tax-option (S) corporations (list and provide amount)	
a	Name _____	
	FEIN _____ Amount 42a _____	.00
b	Name _____	
	FEIN _____ Amount 42b _____	.00
c	Name _____	
	FEIN _____ Amount 42c _____	.00
d	Add lines 42a through 42c	42d .00
43	Tax-option (S) corporation adjustments. Do not include adjustments listed on line 46 (list and provide amount)	
a	Name _____	
	FEIN _____ Amount 43a _____	.00
b	Name _____	
	FEIN _____ Amount 43b _____	.00
c	Name _____	
	FEIN _____ Amount 43c _____	.00
d	Add lines 43a through 43c	43d .00
44	Add lines 30 through 41, 42d and 43d. Enter here and on line 45, page 3	44 705.00



Name GUPTA V & GAYATRI KALLEPALLI	Social Security Number 605924863
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45 Enter amount from line 44 on page 2 **45** 705.00

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

a Name _____
FEIN _____ Amount **46a** _____ .00

b Name _____
FEIN _____ Amount **46b** _____ .00

c Name _____
FEIN _____ Amount **46c** _____ .00

d Add lines 46a through 46c **46d** .00

47 Partnership, limited liability company, trust, or estate adjustments. Do not include adjustments listed on line 48 (list and provide amount)

a Name _____
FEIN _____ Amount **47a** _____ .00

b Name _____
FEIN _____ Amount **47b** _____ .00

c Name _____
FEIN _____ Amount **47c** _____ .00

d Add lines 47a through 47c **47d** .00

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

a Name _____
FEIN _____ Amount **48a** _____ .00

b Name _____
FEIN _____ Amount **48b** _____ .00

c Name _____
FEIN _____ Amount **48c** _____ .00

d Add lines 48a through 48c **48d** .00

49 Other subtractions from income (list and provide amount)

a _____ Amount **49a** _____ .00

b _____ Amount **49b** _____ .00

c _____ Amount **49c** _____ .00

d Add lines 49a through 49c **49d** .00

50 Add lines 45, 46d, 47d, 48d, and 49d. This is your total subtraction from income. Enter on Form 1, line 6 **50** 705.00



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

GUPTA V & GAYATRI KALLEPALLI

Your social security number

605-92-4863

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	527.00	604.00	32.00	-45.00
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	.00
8 Net short-term capital gain or loss. Combine lines 1a through 7 in column (h)			8	-45.00

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	3752.00	4186.00	.00	-434.00
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	2829.00
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	2395.00

Go on to Part III →



Name GUPTA V & GAYATRI KALLEPALLI	Social Security Number 605-92-4863
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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	<u>2350.00</u>
19 Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17	19	<u>2350.00</u>
20 Fill in 30% of line 19	20	<u>705.00</u>
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	<u>.00</u>
22 Gain included in line 17. Do not include any losses in this amount	22	<u>.00</u>
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	<u>_____</u>
24 Multiply line 19 by the decimal amount on line 23	24	<u>.00</u>
25 Fill in 30% of line 24	25	<u>.00</u>
26 Add lines 20 and 25	26	<u>705.00</u>
27 Subtract line 26 from line 18	27	<u>1645.00</u>
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)	<u>.00</u>

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	<u>2350.00</u>
b Fill in gain from Part III, line 27, (if blank, fill in -0-)	29b	<u>1645.00</u>
c If line 29b is more than 29a, subtract line 29a from line 29b. See instructions on where to enter this amount	29c	<u>.00</u>
d If line 29b is less than 29a, subtract line 29b from line 29a. See instructions on where to enter this amount	29d	<u>705.00</u>
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	<u>0.00</u>
f Fill in loss from Part III, line 28 as a positive amount	29f	<u>0.00</u>
g If line 29f is more than 29e, subtract line 29e from line 29f. See instructions for where to enter this amount	29g	<u>.00</u>
h If line 29f is less than 29e, subtract line 29f from line 29e. See instructions for where to enter this amount	29h	<u>.00</u>

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	<u>.00</u>
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31	<u>.00</u>
32 Subtract line 31 from line 30	32	<u>.00</u>
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	<u>.00</u>
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2022 to 2023	34	<u>.00</u>
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	<u>.00</u>
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36	<u>.00</u>
37 Subtract line 36 from line 35	37	<u>.00</u>
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	<u>.00</u>
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2022 to 2023	39	<u>.00</u>

