# Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

## IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Submission Identification Number (SID)					
Taxpayer's name	Social securi	ty number	r		
KRANTHI KUMAR VEMULA	700-84	-6209			
Spouse's name		Spouse's social security number			
Port I Tay Patura Information Tay Year Ending December 21	(Enter year year	ro outh	orizina \		
Part I Tax Return Information — Tax Year Ending December 31, 20 Enter whole dollars only on lines 1 through 5.	22 (Enter year you a	ire autri	onzing.)		
<b>Note:</b> Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.					
1 Adjusted gross income		11	101.	,181.	
2 Total tax		2		,027.	
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,036.	
4 Amount you want refunded to you		4		,009.	
5 Amount you owe		5			
Part II Taxpayer Declaration and Signature Authorization (Be sure you	get and keep a cop	y of yo	ur retur	<u>n)</u>	
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in return (original or amended) I am now authorizing. I consent to allow my intermediate service prov to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or refor any delay in processing the return or refund, and (c) the date of any refund. If applicable, I auth Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution payment of my federal taxes owed on this return and/or a payment of estimated tax, and the finan authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment canc business days prior to the payment (settlement) date. I also authorize the financial institutions inv taxes to receive confidential information necessary to answer inquiries and resolve issues relative personal identification number (PIN) below is my signature for the income tax return (original or all the contract of the payment (PIN) below is my signature for the income tax return (original or all the contract of the payment (PIN) below is my signature for the income tax return (original or all the contract of the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original or all the payment (PIN) below is my signature for the income tax return (original	ider, transmitter, or electro ason for rejection of the to norize the U.S. Treasury a account indicated in the to cial institution to debit the to terminate the authorizal ellation requests must be olived in the processing of the ded to the payment. I fur	onic returnation returnation its despendent of the control of the	n originate on, (b) the signated Fration soft this according to the control of th	or (ERO) e reason inancial ware for unt. This cancel) a r than 2 yment of that the	
Electronic Funds Withdrawal Consent.  Taxpayer's PIN: check one box only					
<u></u>	r generate my PIN $\frac{4}{2}$	6 2	0 9	as my	
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	· En	ter five dig n't enter a		ao my	
I will enter my PIN as my signature on the income tax return (original or amend if you are entering your own PIN <b>and</b> your return is filed using the Practitione below.					
Your signature ▶	Date ►				
Spouse's PIN: check one box only					
· _	r generate my PIN			as my	
ERO firm name	, _	ter five dig	gits, but	ao my	
signature on the income tax return (original or amended) I am now authorizing.	do	n't enter a	all zeros		
I will enter my PIN as my signature on the income tax return (original or amend if you are entering your own PIN <b>and</b> your return is filed using the Practitioner below.					
Spouse's signature ►	Date ►				
Practitioner PIN Method Returns Only—contin					
Part III Certification and Authentication — Practitioner PIN Method Onl	у				
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.		6 6 1 er all zero	1 9 8 os	9	
I certify that the above numeric entry is my PIN, which is my signature for the electronic individu authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that requirements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Practice.	I am submitting this retu	urn in acc	cordance		
ERO's signature ▶	Date ►				
ERO Must Retain This Form — See Instru Don't Submit This Form to the IRS Unless Reque					
Uon i Subinii inis form to the iks Uniess Keque	2160 10 DO 20				

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

2022	
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OMB No. 1545-0074

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

Filing Status	s 🗶 S	Single   Married filing jointly	Marrie	ed filing separately	(MFS	) U Head of	household (HC	H)		alifying su		g
Check only	If vo	u checked the MFS box, enter the r	nama of v	vour angues If you	, obool	rad tha UOU a	OSS boy on	tor t		use (QSS	,	ualifuina
one box.		on is a child but not your depender		your spouse. II you	CHEC	kea trie non oi	QSS DOX, en	ler i	TIE CITIO	S Hallie II	trie qu	amymg
Vour first name			Last na	ımo					Vours	noial soou	rity pu	mbor
							Your social security number					
							700-84-6209  Spouse's social security numbe					
ii joint return, s	pouse s	s instriame and middle initial	Lastria	une					Spouse	: 5 SUCIAI S	ecurity	number
Home address	(numbe	er and street). If you have a P.O. box, se	e instructi	ons.			Apt. no.		Preside	ential Elec	tion Ca	ampaign
6501 ME	YER V	YAY					7209			here if you		
City, town, or p	ost offic	ce. If you have a foreign address, also c	omplete s	paces below.	Sta	ate	ZIP code			e if filing jo o this fund		
						0	low will no		0			
Foreign country	y name		1	Foreign province/stat	te/coun	nty	Foreign postal	code	your ta	x or refun	d.	
										You		Spouse
Digital		ny time during 2022, did you: (a) red										
Assets	exch	ange, gift, or otherwise dispose of	a digital	asset (or a financia	al inter	rest in a digital	asset)? (See i	nstr	uctions.)	Yes	; <u>×</u>	No
Standard		eone can claim:  You as a de	•			a dependent						
Deduction		Spouse itemizes on a separate retu	rn or you	ı were a dual-statı	ıs alier	n						
Age/Blindness	s You:	☐ Were born before January 2,	1958	Are blind S	pouse	e: Was bo	n before Janu	ary	2, 1958	☐ Is I	blind	
Dependent	s (see	instructions):		(2) Social secu	rity	(3) Relationsh	ip (4) Check	the	box if qual	ifies for (se	e instru	uctions):
If more	<b>(1)</b> Fi	rst name Last name		number to you Child tax credi		credit	dit Credit for other depend		ependents			
than four												
dependents, see instruction	s											
and check _												
here	]									<u> </u>		
Income	1a	Total amount from Form(s) W-2, b	oox 1 (se	e instructions) .					. 18	a 1	13,	821.
	b	Household employee wages not i								<b>)</b>		
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1	Tip income not reported on line 1a (see instructions)									
attach Forms	d		iver payments not reported on Form(s) W-2 (see instructions)						. 10	t		
W-2G and 1099-R if tax	е	•	e dependent care benefits from Form 2441, line 26							Э		
was withheld.	f		tion benefits from Form 8839, line 29						. 11	f		
If you did not	g	Wages from Form 8919, line 6 .							. 10			
get a Form W-2, see	h	Other earned income (see instruc	tions)					. 11	1		0.	
instructions.	i	Nontaxable combat pay election	(see instr	ructions)		<u>1</u> i						
	Z	Add lines 1a through 1h	1. (						. 12		.13,	821.
Attach Sch. B	2a	Tax-exempt interest	2a			Taxable interes		٠	. 2h			
if required.	3a_	Qualified dividends	3a			Ordinary divide		٠				
	4a	IRA distributions	4a			Taxable amoun		٠	. 4t			
Standard Deduction for —	5a	Pensions and annuities	5a			Гахаble amoun						
Single or	6a	Social security benefits		b Taxable amount					. 6t	) 		
Married filing separately,	С	If you elect to use the lump-sum election method, check here (see instructions)										
\$12,950	7	Capital gain or (loss). Attach Sche						٠				
Married filing jointly or	8	Other income from Schedule 1, lin							. 8			640.
Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	-	•					. 9		.01,	181.
surviving spouse, \$25,900	10	Adjustments to income from Scho						٠	. 10			
Head of household,	11	Subtract line 10 from line 9. This	•					٠	. 11			181.
\$19,400	12	Standard deduction or itemized						٠	. 12		12,	950.
If you checked any box under	13	Qualified business income deduc						٠	. 13			
Standard Deduction,	14	Add lines 12 and 13						٠	. 14			<u>950.</u>
see instructions.	15	Subtract line 14 from line 11. If ze	ero or les	s, enter -0 This is	s your	taxable incom	ie	٠	. 15	<b>&gt;</b>	88,	231.

Form 1040 (2022	2)						Page <b>2</b>
Tax and	16	Tax (see instructions). Check if any from Form(	(s): <b>1</b> 8814	4 <b>2</b> 4972	3 🗌	10	15,027.
Credits	17	Amount from Schedule 2, line 3				17	7
	18	Add lines 16 and 17				18	15,027.
	19	Child tax credit or credit for other dependents	s from Schedu	ule 8812		19	9
	20	Amount from Schedule 3, line 8				20	0
	21	Add lines 19 and 20				2	1
	22	Subtract line 21 from line 18. If zero or less, e	enter -0			2	15,027.
	23	Other taxes, including self-employment tax, f	rom Schedule	2, line 21 .		23	0.
	24	Add lines 22 and 23. This is your total tax				24	15,027.
Payments	25	Federal income tax withheld from:					
-	а	Form(s) W-2			<b>25a</b> 18,	036.	
	b	Form(s) 1099			25b		
	С	Other forms (see instructions)			25c		
	d	Add lines 25a through 25c				25	id 18,036.
If	26	2022 estimated tax payments and amount ap	oplied from 20	21 return		20	6
If you have a qualifying child,	27	Earned income credit (EIC)			27		
attach Sch. EIC.	28	Additional child tax credit from Schedule 8812			28		
	29	American opportunity credit from Form 8863,	, line 8		29		
	30	Reserved for future use			30		
	31	Amount from Schedule 3, line 15			31		
	32	Add lines 27, 28, 29, and 31. These are your			undable credits	32	2
	33	Add lines 25d, 26, and 32. These are your tot	tal payments			3	18,036.
Refund	34	If line 33 is more than line 24, subtract line 24				34	3,009.
neiulia	35a	Amount of line 34 you want refunded to you			•	. 35	ia 3,009.
Direct deposit?	b	Routing number   0   1   1   4   0   0   4		<b>c</b> Type:		avings	
See instructions.	d	Account number 3 8 8 0 0 5 0	0 7 1 7				
	36	Amount of line 34 you want applied to your 2	2023 estimate	d tax	36		
Amount	37	Subtract line 33 from line 24. This is the amo	unt vou owe.				
You Owe		For details on how to pay, go to www.irs.gov.	•			3	7
	38	Estimated tax penalty (see instructions) .			38		
Third Party	Do	you want to allow another person to disci	uss this retur	n with the IRS	? See		
Designee	ins	tructions			Yes. Cor	mplete belov	w. 🔀 No
	De nai	signee's	Phone no.			nal identification er (PIN)	on
						, ,	
Sign		der penalties of perjury, I declare that I have examined ef, they are true, correct, and complete. Declaration o		, , ,		,	, 0
Here		ır signature	Date	Your occupation			sent you an Identity
	10	in dignature	Baio	rour occupation			n PIN, enter it here
Joint return?				BIG DATA	DEVELOPER	(see inst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupa	tion		sent your spouse an
your records.						(see inst.)	rotection PIN, enter it here
		VPO PO (CO2) 274 2407	Frank address	77004111 3 120 3 NT	TILL O COMPANY OF		
		one no. (603)374-3487 parer's name Preparer's signatu	Email address	VEMULAKRAN.	THI9@GMAIL.COM	PTIN	Check if:
Paid		·   ' •		מוורת החודיי			
Preparer		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA I	KAM SAGAR	GOPTA TALLAN	1 01/28/2023 1	20208270	<del></del>
Use Only		n's name GLOBAL TAXES LLC	NICITIE CT.	T 00016			. (678)965-9522
		n's address 245 ROONEY CT E BRUI	NSWICK NO			Firm's EIN	
Go to www.irs.go	ov/Forn	1040 for instructions and the latest information.		BAA	REV 01/24/23 PRO		Form <b>1040</b> (2022)

# SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2022
Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR.

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

Name	ame(s) shown on Form 1040, 1040-SR, or 1040-NR					
KRAN	THI KUMAR VEMULA	700-8	34-62	109		
Par	t I Additional Income					
1	Taxable refunds, credits, or offsets of state and local income taxes			1		
2a	Alimony received			2a		
b	Date of original divorce or separation agreement (see instructions):					
3	Business income or (loss). Attach Schedule C			3		
4	Other gains or (losses). Attach Form 4797			4		
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ch Schedule	Ε.	5	-12,640.	
6	Farm income or (loss). Attach Schedule F			6		
7	Unemployment compensation			7		
8	Other income:					
а	Net operating loss	8a (	)			
b	Gambling	8b				
С	Cancellation of debt	8c				
d	Foreign earned income exclusion from Form 2555	8d (	)			
е	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				
ı	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	81		-		
m	Olympic and Paralympic medals and USOC prize money (see					
	instructions)	8m		-		
	Section 951(a) inclusion (see instructions)	8n		-		
0	Section 951A(a) inclusion (see instructions)	80				
р	Section 461(I) excess business loss adjustment	8p		-		
q	Taxable distributions from an ABLE account (see instructions)	8q 8r		-		
r	Scholarship and fellowship grants not reported on Form W-2 Nontaxable amount of Medicaid waiver payments included on Form	OI		-		
S	1040, line 1a or 1d	8s (	١			
t	Pension or annuity from a nonqualifed deferred compensation plan or	05 (				
·	a nongovernmental section 457 plan	8t				
	Wages earned while incarcerated	8u				
	Other income. List type and amount:					
_		8z				

Total other income. Add lines 8a through 8z . . . . . . . . . . . . . . .

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

-12,640.

9

10

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

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

# SCHEDULE E (Form 1040)

#### **Supplemental Income and Loss**

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Attachment

Department of the Treasury Internal Revenue Service

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

2022 Attachment Sequence No. 13

OMB No. 1545-0074

Name(s)	shown on return					Yo	our social s	ecurity r	number
KRAN	THI KUMAR VEMULA					7	00-84-	6209	
Part	Note: If you are in the business of renting personal prope rental income or loss from Form 4835 on page 2, line 40.	rty, use	Schedule						
Α	Did you make any payments in 2022 that would require you	to file	Form(s)	1099? 5	See ins	tructions		☐ Ye	s 🛛 No
B I	f "Yes," did you or will you file required Form(s) 1099? .							☐ Ye	s 🗌 No
1a	Physical address of each property (street, city, state, ZI	P code	e)						
A	2-1-J/57 KUKATPALLY HYDERABAD TELANGAI		<u> </u>	7.2					
B	Z I 0/3/ KOKATPADDI HIDEKABAD TEDANGA	INT II	N 3000	<i>'</i>					
C									
1b	Type of Property (from list below)  2 For each rental real estate proper above, report the number of fair				Fa	ir Rental F Days	Personal Days	- 1	QJV
A	personal use days. Check the Q			Α		365	Days	0	
B	if you meet the requirements to	file as	a	В		303		-	
C	qualified joint venture. See instru	uctions	3.	C					
	of Property:								
	Single Family Residence 3 Vacation/Short-Term Rer	ntal	5 Lanc	1	7	Self-Rental			
	Multi-Family Residence 4 Commercial	itai	6 Roya			Other (describe	ല)		
	Width Farmy Hooldonoo F Commoroidi		- O Hoye						
_						Properties	:		
Incom				Α		В			С
3	Rents received	3		6	50.				
4	Royalties received	4							
Exper		_							
5	Advertising	5							
6	Auto and travel (see instructions)	_		1 6	4.0				
7	Cleaning and maintenance	7		1,6	40.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		1,3	70.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13 14	Other interest	13 14		2 2	70.				
15	Repairs	15			10.				
16	Supplies	16		3,4	10.				
17	Taxes	17		3,6	00				
18	Utilities	18		3,0	00.				
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		13,2	an				
		_		13,2	50.				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must								
	file <b>Form 6198</b>	21		-12,6	40.				
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22		12,64		,	)(		
23a	Total of all amounts reported on line 3 for all rental prope			,	23a	(	550.		
b	Total of all amounts reported on line 4 for all royalty prop				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	13,2	290.		
24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do no</b>			sses			24		
25	Losses. Add royalty losses from line 21 and rental real esta		-		nter to	tal losses here	25 (	-	12,640.
26	Total rental real estate and royalty income or (loss).								
	here. If Parts II, III, IV, and line 40 on page 2 do not	apply	to you,	also er	nter th	is amount on			
	Schedule 1 (Form 1040), line 5. Otherwise, include this a	mount	in the to	tal on li	ne 41	on page 2 .	26	-	-12,640.

## Form **8889**

**Health Savings Accounts (HSAs)** 

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

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

OMB No. 1545-0074

2022
Attachment
Sequence No. 52

Department of the Treasury Internal Revenue Service

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

1040), Part II, line 17d . . . . . . .

KRANTHI KUMAR VEMULA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 700-84-6209

Befor	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requ	ired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	X Se	elf-only   Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6	3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,650.
9	Employer contributions made to your HSAs for 2022		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	900.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	2,750.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
Part	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		100
	a separate Part II for each spouse.		HSAS, complete
14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess		
	contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	4.46	
С	Subtract line 14b from line 14a	14b 14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20%</b> Tax (see instructions), check here		
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			pefore
	completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.	arate	HSAs,
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> 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		

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