

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 GURJINDER SINGH OBEROI	Social security number 755-35-0284
Spouse's name	Spouse's social security number

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

Enter whole dollars only on lines 1 through 5.

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

1 Adjusted gross income	1	80,183.
2 Total tax	2	10,407.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	10,874.
4 Amount you want refunded to you	4	467.
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

5	0	2	8	4
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

Don't enter all zeros

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

ERO's signature ▶ _____ Date ▶ _____

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

Filing Status [X] Single [] 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:

Form fields for personal information: Your first name and middle initial (GURJINDER SINGH), Last name (OBEROI), Your social security number (755-35-0284), Spouse's social security number, Home address (6948 HUCKLEBERRY DR, MINNETRISTA, MN, 55331), and Presidential Election Campaign options.

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

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

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

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

Main income table with rows 1a through 15, including sub-rows a through z, and columns for taxable amounts and total/adjusted gross income.

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 10,407.

Table for Payments (lines 25-33). Includes federal income tax withheld (10,874) and total payments (10,874).

Table for Refund (lines 34-36). Shows overpaid amount of 467 and amount applied to 2023 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount you owe and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with signature lines for taxpayer and spouse, including occupation and date fields.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, firm name, address, and phone number.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2022

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

GURJINDER SINGH OBEROI

Your social security number

755-35-0284

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	108.	102.		6.
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 6.

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	111.	98.		13.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 13.

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <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. 	16	19.
<p>17 Are lines 15 and 16 both gains?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>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</p>	18	
<p>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</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><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.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

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

Social security number or taxpayer identification number

GURJINDER SINGH OBEROI

755-35-0284

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/22	12/31/22	108.	102.			6.
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).				108.	102.			6.

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
GURJINDER SINGH OBEROI

Social security number or taxpayer identification number
755-35-0284

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/22	12/31/22	111.	98.			13.
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) . . .				111.	98.			13.

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.

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.
755-35-0284

GURJINDER SINGH OBEROI

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3 3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4 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	9 858.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 858.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 2,792.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

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

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



2022 Form M1, Individual Income Tax

Do not use staples on anything you submit.

<u>GURJINDER SINGH</u> Your First Name and Initial	<u>OBEROI</u> Last Name	<u>755350284</u> Your Social Security Number	<u>10021992</u> Your Date of Birth (MM/DD/YYYY)
<u> </u> If a Joint Return, Spouse's First Name and Initial	<u> </u> Spouse's Last Name	<u> </u> Spouse's Social Security Number	<u> </u> Spouse's Date of Birth
<u>6948 HUCKLEBERRY DR</u> Current Home Address		Check if Address is:	<input type="checkbox"/> New <input type="checkbox"/> Foreign
<u>MINNETRISTA</u> City	<u>MN</u> State	<u>55331</u> ZIP Code	

2022 Federal Filing Status (place an X in one box):

(1) Single (2) Married Filing Jointly (3) Married Filing Separately (4) Head of Household (5) Qualifying Widow(er)

Spouse Name _____
Spouse SSN _____

Dependents (see instructions):

<u> </u> Dependent 1 First Name	<u> </u> Dependent 1 Last Name	<u> </u> Dependent 1 SSN	<u> </u> Dependent 1 Relationship to You
<u> </u> Dependent 2 First Name	<u> </u> Dependent 2 Last Name	<u> </u> Dependent 2 SSN	<u> </u> Dependent 2 Relationship to You
<u> </u> Dependent 3 First Name	<u> </u> Dependent 3 Last Name	<u> </u> Dependent 3 SSN	<u> </u> Dependent 3 Relationship to You

State Elections Campaign Fund

To grant \$5 to this fund, enter the code for the party of your choice. It will help candidates for state offices pay campaign expenses. This will not increase your tax or reduce your refund.

Political Party Code Numbers: Democratic/Farmer-Labor . . . 12 Grassroots/Legalize Cannabis 14 Legal Marijuana Now 17
 Republican 11 Independence 13 Libertarian 16 General Campaign Fund 99

Your Code Spouse's Code

From Your Federal Return (see instructions)

<u>80150</u>	<u>0</u>	<u>0</u>	<u>67233</u>
A. Wages, salaries, tips, etc.	B. IRA, pensions, and annuities	C. Unemployment	D. Federal taxable income
1	Federal adjusted gross income (from line 11 of federal Form 1040 and 1040-SR)	1	<u>80183</u>
2	Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB (see instructions)	2	<u> </u>
3	Add lines 1 and 2.	3	<u>80183</u>
4	Itemized deductions (from Schedule M1SA) or your standard deduction (see instructions)	4	<u>12900</u>
5	Exemptions (determine from instructions)	5	<u> </u>
6	State income tax refund from line 1 of federal Schedule 1.	6	<u> </u>
7	Subtractions from line 32 of Schedule M1M and line 21 of Schedule M1MB (see instructions)	7	<u> </u>
8	Total subtractions. Add lines 4 through 7.	8	<u>12900</u>
9	Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank.	9	<u>67283</u>
10	Tax from the table or schedules in the Form M1 instructions	10	<u>4166</u>





21	Penalty on early withdrawal of savings (from line 18 of federal Schedule 1)	21	_____	_____
22	Net operating loss carryover adjustment from line 13 of Schedule M1MB (see instructions) 22 ■	22	_____	_____
23	Social Security benefit from line 12 of Schedule M1M (see instructions).	23	_____	_____
24	Subtraction for federal bonus depreciation from line 10 of Schedule M1MB	24	_____	_____
25	Net U.S. bond interest and active military pay received while a nonresident (add lines 14 and 22 of Schedule M1M)	25	_____	_____
26	Subtraction for federal section 179 expensing (from line 11 of Schedule M1MB)	26	_____	_____
27	Add lines 16 through 26 for each column	27	_____	0 0
28	Subtract line 27, column B, from line 15, column B. Enter here and on line 13a of Form M1. If your Minnesota gross income is below \$12,900 or the result is zero or less, enter 0	28	_____	38702
29	Subtract line 27, column A, from line 15, column A. Enter the result here and on line 13b of Form M1	29	_____	80183
30	Divide line 28 by line 29, and enter the result as a decimal (carry to five decimal places). If line 28 is more than line 29, enter 1.0. If line 28 is zero, enter 0	30	_____	.48267
31	Amount from line 12 of Form M1	31	_____	4166
32	Multiply line 30 by line 31. Enter the result here and on line 13 of Form M1	32	_____	2011

You must include this schedule with Form M1. Enter the amounts from lines 28 and 29 of this schedule on Form M1, lines 13a and 13b.



1 Wisconsin income tax

2022

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

beginning _____, 2022 ending _____, 20____.

Note

Check here if an amended return

DO NOT STAPLE

See page 5 before assembling return

Your legal last name OBEROI	Legal first name GURJINDER SINGH	M.I.	Your social security number 755350284		
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number		
Home address (number and street). If you have a PO Box, see page 12. 6948 HUCKLEBERRY DR		Apt. no.	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		
City or post office MINNETRISTA	State MN	Zip code 55331			
Filing status Check <input checked="" type="checkbox"/> below			County of ▶ WAUKESHA		
<input checked="" type="checkbox"/> Single					
<input type="checkbox"/> Married filing joint return			School district number See page 44 6174		
<input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶ <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td>Legal last name</td></tr> <tr><td>Legal first name</td></tr> <tr><td>M.I.</td></tr> </table>				Legal last name	Legal first name
Legal last name					
Legal first name					
M.I.					
<input type="checkbox"/> Head of household, NOT married (see page 13).			Special conditions <input type="checkbox"/> _____ <input type="checkbox"/> Form 804 filed with return (see page 10)		
<input type="checkbox"/> Head of household, married (see page 13). 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	80183.00
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	80183.00
	Form W-2 wages included in line 3	▶	80150.00
4	Total additions to income from Schedule AD, line 33. Include Schedule AD (see page 14) ..	4	.00
5	Add lines 3 and 4	5	80183.00
6	Total subtractions from income from Schedule SB, line 50. Include Schedule SB (see page 14) Enter as a positive number	6	4.00
7	Subtract line 6 from line 5. This is your Wisconsin income.	7	80179.00
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	4199.00
9	Subtract line 8 from line 7. If line 8 is larger than line 7, fill in 0	9	75980.00
10	Exemptions (Caution: See page 15)		
a	Fill in exemptions allowed <u>1</u> x \$700 ..	10a	700.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 ..	10b	.00
c	Add lines 10a and 10b	10c	700.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

11	Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income . . .	11	<u>75280.00</u>
12	Tax (see table on page 37)	12	<u>3681.00</u>
13	Itemized deduction credit. Include Schedule 1, page 4	13	<u>0.00</u>
14	Additional child and dependent care tax credit (see page 17)		
	Federal credit	14	<u>.00</u>
15	School property tax credit		
a	Rent paid in 2022 – heat included	15a	<u>.00</u>
	Rent paid in 2022 – heat not included		
b	Property taxes paid on home in 2022	15b	<u>.00</u>
16	Working families tax credit (see page 20)	16	<u>.00</u>
17	Married couple credit. Include Schedule 2, page 4	17	<u>.00</u>
18	Nonrefundable credits from line 34 of Schedule CR	18	<u>.00</u>
19	Net income tax paid to another state. Include Schedule OS	19	<u>2011.00</u>
20	Add lines 13 through 19	20	<u>2011.00</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>1670.00</u>
22	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23)	22	<u>.00</u>
	If you certify that no sales or use tax is due, check here		<input checked="" type="checkbox"/>
23	Donations (decreases refund or increases amount owed)		
a	Endangered resources	e	Military family relief
b	Cancer research	f	Second Harvest/Feeding Amer.
c	Veterans trust fund	g	Red Cross WI Disaster Relief
d	Multiple sclerosis	h	Special Olympics Wisconsin
	Total (add lines a through h)	23i	<u>.00</u>
24	Penalties on IRAs, retirement plans, MSAs, etc. (see page 25)	24	<u>.00</u>
25	Other penalties (see page 25)	25	<u>.00</u>
26	Add lines 21, 22, 23i, 24, and 25	26	<u>1670.00</u>
27	Wisconsin tax withheld. Include withholding statements	27	<u>1939.00</u>
28	2022 estimated tax payments and amount applied from 2021 return	28	<u>.00</u>
29	Earned income credit. Number of qualifying children		
	Federal credit	29	<u>.00</u>
30	Farmland preservation credit. a Schedule FC, line 17	30a	<u>.00</u>
	b Schedule FC-A, line 13	30b	<u>.00</u>
31	Repayment credit (see page 27)	31	<u>.00</u>



Name(s) shown on Form 1 GURJINDER SINGH OBEROI	Your social security number 755350284
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NO COMMAS; NO CENTS

32	Homestead credit. Include Schedule H or H-EZ	32	<u> </u>	.00
33	Eligible veterans and surviving spouses property tax credit	33	<u> </u>	.00
34	Refundable credits from Schedule CR, line 40. Include Schedule CR	34	<u> </u>	.00
35	AMENDED RETURN ONLY—Amounts previously paid (see page 31)	35	<u> </u>	.00
36	Add lines 27 through 35	36	<u> </u>	1939.00
37	AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	37	<u> </u>	.00
38	Subtract line 37 from line 36	38	<u> </u>	1939.00
39	If line 38 is larger than line 26, subtract line 26 from line 38. This is the AMOUNT YOU OVERPAID	39	<u> </u>	269.00
40	Amount of line 39 you want REFUNDED TO YOU	40	<u> </u>	269.00
41	Amount of line 39 you want APPLIED TO YOUR 2023 ESTIMATED TAX	41	<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>	.00
43	Underpayment interest. Fill in exception code-See Sch. U <u> </u>	43	<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>	.00
45	Interest (see page 34)	45	<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:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></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)
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



Schedule **OS**

Wisconsin
Department of Revenue

**Credit for Net Tax Paid
to Another State**

Attach to your Wisconsin Form 1, 1NPR, or 2

2022

Name(s) shown on Form 1, 1NPR, or 2

Identifying number

GURJINDER SINGH OBEROI

755-35-0284

To be eligible for this credit, you must have been a full-year or part-year Wisconsin resident in 2022 and have paid 2022 state income tax **on the same income** to Wisconsin and another state.

**Be sure to include a copy of your
tax return from the other state(s).**

NO COMMAS
NO CENTS



	Postal abbr. →	State 1		State 2	
		M	N		
PART I – Income From Other State					
1 Wages, salaries, tips, etc	1	38	702.00		.00
2 Business income / loss	2		.00		.00
3 Capital gain / loss	3		0.00		.00
4 Other gains / losses	4		.00		.00
5 IRA distributions, pensions, and annuities	5		.00		.00
6 Rental real estate, royalties, partnerships, S corporations, trusts, etc	6		.00		.00
7 Farm income / loss	7		.00		.00
8 Unemployment compensation	8		.00		.00
9 Social security benefits	9		.00		.00
10 Other income _____	10		.00		.00
11 Add lines 1 through 10 in each column	11	38	702.00		.00
Adjustments to Income					
12 Deductible part of self-employment tax	12		.00		.00
13 Self-employed SEP, SIMPLE, and qualified plans	13		.00		.00
14 Self-employed health insurance deduction	14		.00		.00
15 IRA deduction	15		.00		.00
16 Other adjustments to income _____	16		.00		.00
17 Add lines 12 through 16 in each column	17		.00		.00
18 Total income taxed by other state – subtract line 17 from line 11	18	38	702.00		.00
PART II – Calculation of Credit (Individual, Estate, or Trust Income Tax)					
19 Income taxable to both Wisconsin and other state (see instructions)	19	38	702.00		.00
20 Total income taxed by the other state (see instructions)	20	38	702.00		.00
21 Divide line 19 by line 20. Carry the decimal to four places and fill in on line 21. If line 20 is less than line 19, enter 1.0000	21	1	.0000		
22 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions)	22		2011.00		.00
23 Multiply line 21 by line 22. Round the result to the nearest dollar. If tax was paid to another state and passed through to you by a tax-option (S) corpora- tion, limited liability company, or partnership, go on to Part III. Otherwise, skip lines 25 through 29 and go on to Part IV. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 30 through 34 and fill in the amount from line 23 on line 35	23		2011.00		.00

Name(s) shown on Form 1, 1NPR, or 2 GURJINDER SINGH OBEROI	Identifying number 755-35-0284
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NO COMMAS; NO CENTS

PART III – Calculation of Credit (Shareholders, Partners, and Members)

Caution: See Instructions

	State 1	State 2
24 Postal abbreviation for state to which tax was paid 24	<u> M </u> <u> N </u>	<u> — </u> <u> — </u>
25 Income taxable to both Wisconsin and other state (see instructions) 25	<u> 0.00</u>	<u> .00</u>
26 Total income taxed by the other state (see instructions) 26	<u> 0.00</u>	<u> .00</u>
27 Divide line 25 by line 26. Carry the decimal to four places and fill in on line 27. If line 26 is less than line 25, enter 1.0000 27	<u> — </u> <u> — </u> <u> — </u> <u> — </u>	<u> — </u> <u> — </u> <u> — </u> <u> — </u>
28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits (see instructions) 28	<u> 0.00</u>	<u> .00</u>
29 Multiply line 27 by line 28. Round the result to the nearest dollar. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, skip lines 30 through 34 and fill in the amount from line 29 on line 36 29	<u> .00</u>	<u> .00</u>

PART IV - Credit Allowed

30 Income taxable to both Wisconsin and other state (see instructions) 30	<u> .00</u>	<u> .00</u>
31 Wisconsin income from Form 1, line 7, Form 1NPR, line 30, or Form 2, see instructions 31	<u> .00</u>	<u> .00</u>
32 Divide line 30 by line 31. Carry the decimal to four places and fill in on line 32. If line 31 is less than line 30, fill in 1.0000 32	<u> — </u> <u> — </u> <u> — </u> <u> — </u>	<u> — </u> <u> — </u> <u> — </u> <u> — </u>
33 Fill in the Wisconsin net income tax from: • Form 1, line 12, less the amounts on lines 13 through 18 • Form 1NPR, line 46, less the amounts on lines 47 through 49 • Form 2, line 6c, less the amount on line 7 33	<u> .00</u>	<u> .00</u>
34 Multiply line 32 by line 33. Round the result to the nearest dollar 34	<u> .00</u>	<u> .00</u>
35 Fill in the amount from line 23 35	<u> 2011.00</u>	<u> .00</u>
36 Fill in the amount from line 29 36	<u> .00</u>	<u> .00</u>
37 Add lines 35 and 36 37	<u> 2011.00</u>	<u> .00</u>
38 Fill in the smaller of line 34 or line 37. If claiming a credit for net tax paid to Minnesota, Iowa, Illinois, or Michigan, fill in the amount from line 37 38	<u> 2011.00</u>	<u> .00</u>
39 Add the amounts in each column of line 38. Fill in the total here 39		<u> 2011.00</u>
40 If you have tax paid to more than 2 states, fill in the amount from line 39 of any additional Schedules OS 40		<u> .00</u>
41 Add lines 39 and 40. This is your credit for tax paid to another state (see instructions) 41		<u> 2011.00</u>



Name GURJINDER SINGH OBEROI	Social Security Number 755350284
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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)	<u>1</u>	.00
<u>2</u> United States government interest	<u>2</u>	.00
<u>3</u> Unemployment compensation	<u>3</u>	.00
<u>4</u> Social security adjustment	<u>4</u>	.00
<u>5</u> Capital gain/loss subtraction	<u>5</u>	4.00
<u>6</u> Medical care insurance	<u>6</u>	.00
<u>7</u> Long-term care insurance	<u>7</u>	.00
<u>8</u> Tuition and fee expenses	<u>8</u>	.00
<u>9</u> Private school tuition	<u>9</u>	.00
<u>10</u> Contributions to an Edvest or Tomorrow's Scholar college savings account	<u>10</u>	.00
<u>11</u> Distributions of certain earnings from Wisconsin state-sponsored college tuition programs	<u>11</u>	.00
<u>12</u> Military and uniformed services retirement benefits	<u>12</u>	.00
<u>13</u> Local and state retirement benefits	<u>13</u>	.00
<u>14</u> Federal retirement benefits	<u>14</u>	.00
<u>15</u> Railroad retirement benefits, railroad unemployment insurance, and sickness benefits	<u>15</u>	.00
<u>16</u> Retirement income subtraction	<u>16</u>	.00
<u>17</u> Reserve or National Guard members	<u>17</u>	.00
<u>18</u> U.S. Armed Forces active duty pay	<u>18</u>	.00
<u>19</u> Combat zone related death	<u>19</u>	.00
<u>20</u> Adoption expenses	<u>20</u>	.00
<u>21</u> Contributions to ABLE accounts	<u>21</u>	.00
<u>22</u> Disability income exclusion	<u>22</u>	.00
<u>23</u> Wisconsin net operating loss deduction	<u>23</u>	.00
<u>24</u> Farm loss carryover	<u>24</u>	.00
<u>25</u> Native Americans	<u>25</u>	.00
<u>26</u> Sale of business assets or assets used in farming to a related person	<u>26</u>	.00
<u>27</u> Recoveries of federal itemized deductions	<u>27</u>	.00
<u>28</u> Repayment of income previously taxed	<u>28</u>	.00
<u>29</u> Add lines 1 through 28. Enter here and on line 30, page 2	<u>29</u>	4.00



Name GURJINDER SINGH OBEROI	Social Security Number 755350284
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30	Enter amount from line 29 on page 1	30	<u>4.00</u>
31	Human organ donation	31	<u>.00</u>
32	Expenses paid to related entities	32	<u>.00</u>
33	Income from a related entity	33	<u>.00</u>
34	Legislator's per diem	34	<u>.00</u>
35	Sales of certain insurance policies	35	<u>.00</u>
36	Physician or psychiatrist grant	36	<u>.00</u>
37	Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money	37	<u>.00</u>
38	AmeriCorps education awards	38	<u>.00</u>
39	Differences in federal and Wisconsin basis of assets	39	<u>.00</u>
40	Differences in federal and Wisconsin basis of partnership interest prior to 1975	40	<u>.00</u>
41	Differences in federal and Wisconsin reporting of marital property (community) income	41	<u>.00</u>
42	Charitable contributions from tax-option (S) corporations (list and provide amount)		
a	Name _____		
	FEIN _____ Amount 42a _____		<u>.00</u>
b	Name _____		
	FEIN _____ Amount 42b _____		<u>.00</u>
c	Name _____		
	FEIN _____ Amount 42c _____		<u>.00</u>
d	Add lines 42a through 42c	42d	<u>.00</u>
43	Tax-option (S) corporation adjustments. Do not include adjustments listed on line 46 (list and provide amount)		
a	Name _____		
	FEIN _____ Amount 43a _____		<u>.00</u>
b	Name _____		
	FEIN _____ Amount 43b _____		<u>.00</u>
c	Name _____		
	FEIN _____ Amount 43c _____		<u>.00</u>
d	Add lines 43a through 43c	43d	<u>.00</u>
44	Add lines 30 through 41, 42d and 43d. Enter here and on line 45, page 3	44	<u>4.00</u>



Name GURJINDER SINGH OBEROI	Social Security Number 755350284
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- 45** Enter amount from line 44 on page 2 **45** 4.00
- 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** 4.00



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

GURJINDER SINGH OBEROI

Your social security number

755-35-0284

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	108.00	102.00	.00	6.00
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	6.00

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	111.00	98.00	.00	13.00
10 Amount from line 9 of Schedule D	.00	.00	.00	.00
11 Amount from line 10 of Schedule D	.00	.00	.00	.00
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824			12	.00
13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			13	.00
14 Capital gain distributions			14	.00
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)			15	.00
15a Adjustment from Wisconsin Schedule QI. Enter amount as a negative number			15a	.00
16 Long-term capital loss carryover from 2021 Wisconsin Schedule WD, line 39. Enter amount as a negative number			16	.00
17 Net long-term capital gain or loss. Combine lines 9a through 16 in column (h)			17	13.00

Go on to Part III →



Name GURJINDER SINGH OBEROI	Social Security Number 755-35-0284
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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>19.00</u>
19 Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17	19	<u>13.00</u>
20 Fill in 30% of line 19	20	<u>4.00</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>4.00</u>
27 Subtract line 26 from line 18	27	<u>15.00</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>19.00</u>
b Fill in gain from Part III, line 27, (if blank, fill in -0-)	29b	<u>15.00</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>4.00</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>

