

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 MANOJ KUMAR KAPA	Social security number 369-79-9022
Spouse's name SUMA KAMATHAM	Spouse's social security number APPLIED FOR

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	85,441.
2 Total tax	2	5,382.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	11,728.
4 Amount you want refunded to you	4	6,346.
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

9	9	0	2	2
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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 GLOBAL TAXES LLC 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 [] 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:

Form fields for personal information: Your first name and middle initial (MANOJ KUMAR), Last name (KAPA), Your social security number (369-79-9022), Spouse's social security number (APPLIED FOR), Home address (3103 CHERRY BLOSSOM DR), City (O FALLON), State (MO), ZIP code (63368).

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: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1: 85,979.

Table for interest and dividends: 2a Tax-exempt interest, 2b Taxable interest, 3a Qualified dividends (12), 3b Ordinary dividends (12).

Table for deductions and adjustments: 7 Capital gain or (loss) (-551), 8 Other income from Schedule 1, line 10 (1), 9 Total income (85,441), 10 Adjustments to income from Schedule 1, line 26, 11 Adjusted gross income (85,441), 12 Standard deduction or itemized deductions (25,900), 13 Qualified business income deduction from Form 8995 or Form 8995-A, 14 Adjusted gross income minus deductions (25,900), 15 Taxable income (59,541).

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	6,732.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	6,732.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	1,350.
	21	Add lines 19 and 20	21	1,350.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	5,382.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	5,382.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	11,728.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	11,728.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC)	27	
	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 total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	11,728.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	6,346.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	6,346.
	b	Routing number 075000019 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 798319575		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

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

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation SOFTWARE ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOME MAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (262) 302-1072	Email address MANOJKUMAR.KAPA@GMAIL.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/15/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
Firm's EIN				84-3171965

**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
MANOJ KUMAR KAPA & SUMA KAMATHAM

Your social security number
369-79-9022

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
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 ABL 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		
	Other Income from box 3 of 1099-Misc 1.			
9	Total other income. Add lines 8a through 8z		9	1.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	1.

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 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
MANOJ KUMAR KAPA & SUMA KAMATHAM

Your social security number
369-79-9022

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	1,350.
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	1,350.

(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	
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	

**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

MANOJ KUMAR KAPA & SUMA KAMATHAM

Your social security number

369-79-9022

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	1,242.	1,815.	9.	-564.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	577.	555.		22.
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 -542.

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	91.	100.		-9.
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 -9.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-551.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(551.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return: **MANOJ KUMAR KAPA & SUMA KAMATHAM**
Social security number or taxpayer identification number: **369-79-9022**

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	1,242.	1,815.	W	9.	-564.
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).			1,242.	1,815.		9.	-564.

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
MANOJ KUMAR KAPA & SUMA KAMATHAM

Social security number or taxpayer identification number
369-79-9022

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	91.	100.			-9.
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) . . .				91.	100.			-9.

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.

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

MANOJ KUMAR KAPA & SUMA KAMATHAM

369-79-9022

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 Crypto LLC	01/01/22	12/31/22	577.	555.			22.
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).				577.	555.			22.

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.

**Education Credits
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form8863 for instructions and the latest information.

Name(s) shown on return

Your social security number

MANOJ KUMAR KAPA & SUMA KAMATHAM

369-79-9022



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	2	
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	6,750.
11	Enter the smaller of line 10 or \$10,000	11	6,750.
12	Multiply line 11 by 20% (0.20)	12	1,350.
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	13	180,000.
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead	14	85,441.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	94,559.
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	16	20,000.
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	1,350.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3	19	1,350.

Name(s) shown on return

MANOJ KUMAR KAPA & SUMA KAMATHAM

Your social security number

369-79-9022



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

<p>20 Student name (as shown on page 1 of your tax return) SUMA KAMATHAM</p>	<p>21 Student social security number (as shown on page 1 of your tax return) APPLIED FOR</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution WEBSTER UNIVERSITY</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 470 E LOCKWOOD AVE SAINT LOUIS MO 63119</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution. 43-0662529</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2021 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.</p>

23 Has the American opportunity credit been claimed for this student for any 4 prior tax years? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2022 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2022? See instructions. Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2022, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (0.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	6,750.
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Investment Interest Expense Deduction

Go to www.irs.gov/Form4952 for the latest information.

Attach to your tax return.

Name(s) shown on return

MANOJ KUMAR KAPA & SUMA KAMATHAM

Identifying number

369-79-9022

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	66.
2	Disallowed investment interest expense from 2021 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	66.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	12.		
b	Qualified dividends included on line 4a	4b	12.		
c	Subtract line 4b from line 4a			4c	0.
d	Net gain from the disposition of property held for investment	4d			
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
f	Subtract line 4e from line 4d			4f	0.
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
h	Investment income. Add lines 4c, 4f, and 4g			4h	0.
5	Investment expenses (see instructions)			5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6	0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	7	66.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	0.

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

► **For use by individuals who are not U.S. citizens or permanent residents.**
 ► See separate instructions.

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Application type (check one box):
<input checked="" type="checkbox"/> Apply for a new ITIN
<input type="checkbox"/> Renew an existing ITIN

Before you begin:

• **Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).**

Reason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f,** or **g,** you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a Nonresident alien required to get an ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ► _____
- e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
 MANOJ KUMAR KAPA 369-79-9022
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ► _____

Additional information for **a** and **f**: Enter treaty country ► _____ and treaty article number ► _____

Name (see instructions) Name at birth if different . . . ►	1a First name SUMA	Middle name	Last name KAMATHAM
	1b First name	Middle name	Last name

Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions. 3103 CHERRY BLOSSOM DR
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. O FALLON MO USA 63368

Foreign (non-U.S.) Address (see instructions)	3 Street address, apartment number, or rural route number. Don't use a P.O. box number.
	City or town, state or province, and country. Include postal code where appropriate.

Birth Information	4 Date of birth (month / day / year) 10 / 16 / 1995	Country of birth INDIA	City and state or province (optional)	5 <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female
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Other Information	6a Country(ies) of citizenship INDIA	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____		Date of entry into the United States (MM/DD/YYYY): _____
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter ITIN and/or IRSN ► ITIN _____ IRSN _____ and name under which it was issued ► First name Middle name Last name		
6g Name of college/university or company (see instructions) ► _____ City and state ► _____ Length of stay ► _____			

Sign Here
 Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney
Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone Fax
	Name and title (type or print)	Name of company	EIN Office code
			PTIN

TAXABLE YEAR

FORM

2022

California e-file Signature Authorization for Individuals

8879

Table with 2 columns: Name (Your name, Spouse's/RDP's name) and SSN/ITIN. Values include MANOJ KUMAR KAPA, SUMA KAMATHAM, and 369-79-9022.

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1, 2, and 3 with amounts 85979 and 3171.

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

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2022, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN 99022 as my signature on my 2022 e-filed California individual income tax return. I will enter my PIN as my signature on my 2022 e-filed California individual income tax return.

Your signature Date

Spouse's/RDP's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter my PIN as my signature on my 2022 e-filed California individual income tax return. I will enter my PIN as my signature on my 2022 e-filed California individual income tax return.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Table with 11 cells containing digits: 2, 2, 2, 4, 9, 6, 6, 1, 9, 8, 9

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2022 California individual income tax return for the taxpayer(s) indicated above.

ERO's signature Date 03/15/2023

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

369-79-9022 KAPA 000-00-0000
MANOJKUMAR KAPA
SUMA KAMATHAM

22

3103 CHERRY BLOSSOM DR
O FALLON MO 63368

06-02-1992 10-16-1995

If your California filing status is different from your federal filing status, check the box here

Filing Status

- 1 Single
- 2 Married/RDP filing jointly. See instr.
- 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
- 4 Head of household (with qualifying person). See instructions.
- 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 X \$140 = \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$140 = \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$140 = \$

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions 10 X \$433 = \$

REV 02/17/23 PRO

Your name: Your SSN or ITIN:

11 Exemption amount: Add line 7 through line 10 **11 \$**

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 <input checked="" type="radio"/> 12 <input type="text" value="85979"/> <input type="text" value=".00"/>
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 <input checked="" type="radio"/> 13 <input type="text" value="85441"/> <input type="text" value=".00"/>
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B <input checked="" type="radio"/> 14 <input type="text" value=""/> <input type="text" value=".00"/>
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions <input type="radio"/> 15 <input type="text" value="85441"/> <input type="text" value=".00"/>
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C <input checked="" type="radio"/> 16 <input type="text" value=""/> <input type="text" value=".00"/>
	17 Adjusted gross income from all sources. Combine line 15 and line 16. <input checked="" type="radio"/> 17 <input type="text" value="85441"/> <input type="text" value=".00"/>
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions <input checked="" type="radio"/> 18 <input type="text" value="10404"/> <input type="text" value=".00"/>
	19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0- <input checked="" type="radio"/> 19 <input type="text" value="75037"/> <input type="text" value=".00"/>

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 **31**

CA Taxable Income	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. <input checked="" type="radio"/> 32 <input type="text" value="85979"/> <input type="text" value=".00"/>
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. <input checked="" type="radio"/> 35 <input type="text" value="75575"/> <input type="text" value=".00"/>
	36 CA Tax Rate. Divide line 31 by line 19. <input checked="" type="radio"/> 36 <input type="text" value="0.0245"/>
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. <input checked="" type="radio"/> 37 <input type="text" value="1852"/> <input type="text" value=".00"/>
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. <input checked="" type="radio"/> 38 <input type="text" value="1.0000"/>
	39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions <input checked="" type="radio"/> 39 <input type="text" value="280"/> <input type="text" value=".00"/>
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... <input checked="" type="radio"/> 40 <input type="text" value="1572"/> <input type="text" value=".00"/>
	41 Tax. See instructions. Check the box if from: <input checked="" type="radio"/> Schedule G-1 <input checked="" type="radio"/> FTB 5870A <input checked="" type="radio"/> 41 <input type="text" value=""/> <input type="text" value=".00"/>
42 Add line 40 and line 41 <input checked="" type="radio"/> 42 <input type="text" value="1572"/> <input type="text" value=".00"/>	

Special Credits	50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. <input checked="" type="radio"/> 50 <input type="text" value=""/> <input type="text" value=".00"/>
	51 Credit for joint custody head of household. See instructions <input checked="" type="radio"/> 51 <input type="text" value=""/> <input type="text" value=".00"/>
	52 Credit for dependent parent. See instructions. <input checked="" type="radio"/> 52 <input type="text" value=""/> <input type="text" value=".00"/>
	53 Credit for senior head of household. See instructions. <input checked="" type="radio"/> 53 <input type="text" value=""/> <input type="text" value=".00"/>
	54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions <input checked="" type="radio"/> 54 <input type="text" value=""/>
55 Credit amount. See instructions <input checked="" type="radio"/> 55 <input type="text" value=""/> <input type="text" value=".00"/>	

REV 02/17/23 PRO

Your name: Your SSN or ITIN:

Special Credits continued

58 Enter credit name code and amount... ● 58 .00

59 Enter credit name code and amount... ● 59 .00

60 To claim more than two credits. See instructions... ● 60 .00

61 Nonrefundable Renter's Credit. See instructions... ● 61 .00

62 Add line 50 and line 55 through 61. These are your total credits... ● 62 .00

63 Subtract line 62 from line 42. If less than zero, enter -0-... ● 63 .00

Other Taxes

71 Alternative Minimum Tax. Attach Schedule P (540NR)... ● 71 .00

72 Mental Health Services Tax. See instructions... ● 72 .00

73 Other taxes and credit recapture. See instructions... ● 73 .00

74 Add line 63, line 71, line 72, and line 73. This is your total tax... ● 74 .00

Payments

81 California income tax withheld. See instructions... ● 81 .00

82 2022 CA estimated tax and other payments. See instructions... ● 82 .00

83 Withholding (Form 592-B and/or Form 593). See instructions... ● 83 .00

84 Excess SDI (or VPMI) withheld. See instructions... ● 84 .00

85 Earned Income Tax Credit (EITC). See instructions... ● 85 .00

86 Young Child Tax Credit (YCTC). See instructions... ● 86 .00

87 Foster Youth Tax Credit (FYTC). See instructions... ● 87 .00

88 Add line 81 through line 87. These are your total payments. See instructions... ● 88 .00

ISR Penalty

91 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. ●

If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions... ● 91 .00

Overpaid Tax/Tax Due

92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88... ● 92 .00

93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91... ● 93 .00

101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92... ● 101 .00

102 Amount of line 101 you want applied to your 2023 estimated tax... ● 102 .00

103 Overpaid tax available this year. Subtract line 102 from line 101... ● 103 .00

REV 02/17/23 PRO

Your name:

Your SSN or ITIN:

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 104 .00

		Code	Amount
Contributions	California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/> .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/> .00
	California Breast Cancer Research Voluntary Tax Contribution Fund.	● 405	<input type="text"/> .00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	● 406	<input type="text"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund.	● 408	<input type="text"/> .00
	California Sea Otter Voluntary Tax Contribution Fund	● 410	<input type="text"/> .00
	California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	● 422	<input type="text"/> .00
	State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund.	● 424	<input type="text"/> .00
	Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/> .00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	<input type="text"/> .00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/> .00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund.	● 439	<input type="text"/> .00
	Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	<input type="text"/> .00
	Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/> .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund.	● 445	<input type="text"/> .00	
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	● 446	<input type="text"/> .00	
120 Add amounts in code 400 through code 446. This is your total contribution	● 120	<input type="text"/> .00	

Amount You Owe 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.** .00
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** ● 121
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

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Your name: Your SSN or ITIN:

Interest and Penalties
122 Interest, late return penalties, and late payment penalties. 122 .00
123 Underpayment of estimated tax.
Check the box: FTB 5805 attached FTB 5805F attached 123 .00
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment 124 .00

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. 125 .00

Refund and Direct Deposit
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number Type Account number 126 Direct deposit amount
 Checking .00
 Savings

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number Type Account number 127 Direct deposit amount
 Checking .00
 Savings

Voter Info. For voter registration information, check the box and go to sos.ca.gov/elections. See instructions

IMPORTANT: Attach a copy of your complete federal return.
Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here
 Your email address. Enter only one email address.
 Preferred phone number

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed) PTIN
Firm's address Firm's FEIN

Joint tax return? See instructions.

Do you want to allow another person to discuss this tax return with us? See instructions. Yes No

Print Third Party Designee's Name Telephone Number

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California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return MANOJ KUMAR KAPA & SUMA KAMATHAM	SSN or ITIN 369799022
--	--------------------------

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2022.

During 2022:

- 1 My California (CA) Residency (Check one)
 a Myself: Nonresident Part-Year Resident Resident
 b Spouse: Nonresident Part-Year Resident Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> CA	<input checked="" type="radio"/> CA
b I was in the military and stationed in (enter two letter code).	<input type="radio"/>	<input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input type="radio"/> / /	<input type="radio"/> / /
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> / /	<input type="radio"/> / /
5 I was a CA nonresident the entire year (enter state of residence).	<input type="radio"/> MO	<input type="radio"/> MO
6 The number of days I spent in CA for any purpose was:	<input type="radio"/>	<input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input type="radio"/> N	<input type="radio"/> N
8 Before 2022: I was a CA resident for the period of	<input type="radio"/> / / -	<input type="radio"/> / / -

Part II Income Adjustment Schedule	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 85979	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 85979	<input checked="" type="radio"/> 85979
b Household employee wages not reported on federal Form(s) W-2.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions	<input type="radio"/> 0	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 0	<input type="radio"/>
i Nontaxable combat pay election. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input checked="" type="radio"/> 85979	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 85979	<input checked="" type="radio"/> 85979
2 Taxable interest. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> 12	<input type="radio"/> 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 12	<input type="radio"/> 0
4 IRA distributions. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions	<input type="radio"/> -551	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> -551	<input type="radio"/> 0

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		A	B	C	D	E
Section B — Additional Income from federal Schedule 1 (Form 1040)		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1	Taxable refunds, credits, or offsets of state and local income taxes.	<input type="radio"/>	<input type="radio"/>			
2 a	Alimony received. See instructions.	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Business income or (loss). See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Unemployment compensation	<input type="radio"/>	<input type="radio"/>			
8	Other income:					
8a	Federal net operating loss	<input type="radio"/> ()		<input type="radio"/>		
8b	Gambling	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
8c	Cancellation of debt	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8d	Foreign earned income exclusion from federal Form 2555	<input type="radio"/> ()		<input type="radio"/>		
8e	Income from federal Form 8853	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8f	Income from federal Form 8889	<input type="radio"/>	<input type="radio"/>			
8g	Alaska Permanent Fund dividends	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8h	Jury duty pay	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8i	Prizes and awards	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8j	Activity not engaged in for profit income	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8k	Stock options	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8l	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	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8m	Olympic and Paralympic medals and USOC prize money	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8n	IRC Section 951(a) inclusion	<input type="radio"/>	<input type="radio"/>			
8o	IRC Section 951A(a) inclusion	<input type="radio"/>	<input type="radio"/>			
8p	IRC Section 461(l) excess business loss adjustment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8q	Taxable distributions from an ABLE account	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8r	Scholarship and fellowship grants not reported on federal Form(s) W-2	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	<input type="radio"/> ()			<input type="radio"/>	<input type="radio"/>
8t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8u	Wages earned while incarcerated	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8z	Other income. List type and amount. <input type="radio"/> OTHER INCOME FROM BOX 3 OF 1099-MISC	<input type="radio"/> 1 <input type="radio"/>		<input type="radio"/>	<input type="radio"/> 1 <input type="radio"/>	<input type="radio"/> 0
9 a	Total other income. Add line 8a through line 8z.	<input type="radio"/> 1 <input type="radio"/>		<input type="radio"/>	<input type="radio"/> 1 <input type="radio"/>	<input type="radio"/> 0

		A	B	C	D	E
Section B — Additional Income Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C 10	<input checked="" type="radio"/> 85441	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 85441	<input checked="" type="radio"/> 85979

Section C — Adjustments to Income
from federal Schedule 1 (Form 1040)

11	Educator expenses 11	<input checked="" type="radio"/>	<input type="radio"/>			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Health savings account deduction 13	<input checked="" type="radio"/>	<input type="radio"/>			
14	Moving expenses. Attach form FTB 3913. See instructions 14	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15	Deductible part of self-employment tax. See instructions 15	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans 16	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
17	Self-employed health insurance deduction. See instructions 17	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
18	Penalty on early withdrawal of savings . . 18	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
19	a Alimony paid. b Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input type="radio"/> _____ 19a	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20	IRA deduction 20	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21	Student loan interest deduction 21	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22	Reserved for future use 22					
23	Archer MSA deduction 23	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
24	Other adjustments:					
a	Jury duty pay 24a	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit 24b	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input checked="" type="radio"/>	<input type="radio"/>			
d	Reforestation amortization and expenses 24d	<input checked="" type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>
f	Contributions to IRC Section 501(c)(18)(D) pension plans . . 24f	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>

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	A	B	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 85441	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 85441	<input checked="" type="radio"/> 85979

Part III Adjustments to Federal Itemized Deductions
Check the box if you did NOT itemize for federal but will itemize for California

A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
--	--	-------------------------------------

Medical and Dental Expenses See instructions.

1 Medical and dental expenses 1	<input checked="" type="radio"/>			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	<input checked="" type="radio"/>	85441		
3 Multiply line 2 by 7.5% (0.075) 3	<input checked="" type="radio"/>	6408		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. 4	<input checked="" type="radio"/>			<input checked="" type="radio"/>

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/>	5689	<input checked="" type="radio"/>	5689	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>				
5c State and local personal property taxes 5c	<input checked="" type="radio"/>				
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>	5689			
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e	<input checked="" type="radio"/>	5689	<input checked="" type="radio"/>	5689	<input checked="" type="radio"/> 0
6 Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	5689	<input checked="" type="radio"/>	5689	<input checked="" type="radio"/> 0

Interest You Paid

8a Home mortgage interest and points reported to you on federal Form 1098 8a	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
8b Home mortgage interest not reported to you on federal Form 1098 8b	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
8c Points not reported to you on federal Form 1098. 8c	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
8d Reserved for future use 8d					
8e Add line 8a through line 8c. 8e	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
9 Investment interest. 9	<input checked="" type="radio"/>	FTB 3526	<input checked="" type="radio"/>	0	<input checked="" type="radio"/> 12
10 Add line 8e and line 9. 10	<input checked="" type="radio"/>		<input checked="" type="radio"/>	0	<input checked="" type="radio"/> 12

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts <small>(from federal Schedule A Form 1040)</small>	B Subtractions <small>See instructions</small>	C Additions <small>See instructions</small>
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Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Other Itemized Deductions

16 Other—from list in federal instructions	16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	<input type="radio"/>	5689	<input type="radio"/>
		<input type="radio"/>	5689	<input type="radio"/>
18 Total. Combine line 17 column A less column B plus column C		<input checked="" type="radio"/>		<input type="radio"/>
				12

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19	<input checked="" type="radio"/>		
20 Tax preparation fees.	20	<input checked="" type="radio"/>		
21 Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21	<input checked="" type="radio"/>	0	
22 Add line 19 through line 21	22	<input checked="" type="radio"/>	0	
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>	23	<input checked="" type="radio"/>	85441	
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0	24	<input checked="" type="radio"/>	1709	
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25	<input checked="" type="radio"/>		0
26 Total Itemized Deductions. Add line 18 and line 25.	26	<input checked="" type="radio"/>		12
27 Other adjustments. See instructions. Specify. <input type="radio"/>	27	<input checked="" type="radio"/>		
28 Combine line 26 and line 27.	28	<input checked="" type="radio"/>		12

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately **\$229,908**
 Head of household **\$344,867**
 Married/RDP filing jointly or qualifying surviving spouse/RDP **\$459,821**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 29 12

30 Enter the larger of the amount on line 29 or your standard deduction listed below:

Single or married/RDP filing separately. See instructions. **\$5,202**
 Married/RDP filing jointly, head of household, or qualifying
 surviving spouse/RDP **\$10,404**

30 10404

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E	1	<input checked="" type="radio"/>	85979
2 Enter your deductions from line 30	2	<input checked="" type="radio"/>	10404
3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	<input checked="" type="radio"/>	1.0000
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	<input checked="" type="radio"/>	10404
5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	<input checked="" type="radio"/>	75575

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2022 Investment Interest Expense Deduction

3526

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on tax return		SSN, ITIN, or FEIN
MANOJ KUMAR KAPA & SUMA KAMATHAM		369-79-9022
1	Investment interest expense paid or accrued in 2022. See instructions.	66 00
2	Disallowed investment interest expense from 2021 form FTB 3526, line 7. If zero or less, enter -0-	00
3	Total investment interest expense. Add line 1 and line 2.	66 00
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions.	12 00
4b	Net gain from the disposition of property held for investment. See instructions.	0 00
4c	Net capital gain from the disposition of property held for investment. See instructions.	0 00
4d	Subtract line 4c from line 4b. If zero or less, enter -0-	0 00
4e	Enter all or part of the amount on line 4c that you elect to include in investment income. Do not include more than the amount on line 4b. See instructions.	00
4f	Investment income. Add line 4a, line 4d, and line 4e.	12 00
5	Investment expenses. See instructions.	00
6	Net investment income. Subtract line 5 from line 4f.	12 00
7	Disallowed investment interest expense to be carried forward to 2023. Subtract line 6 from line 3. If zero or less, enter -0-	54 00
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9.	12 00
9	Enter the amount from federal Form 4952, line 8.	0 00
10	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions.	12 00

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments — Residents, or Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

A Purpose

Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years. Interest expense paid by an individual, estate, or trust on a loan

allocable to property held for investment may not be fully deductible in the current year.

Net capital gain from the disposition of property held for investment is excluded from investment income when figuring the investment interest limitation. However, taxpayers may elect to include in their investment income as much of their net capital gain investment income as they choose, if they also reduce the amount of net capital gain eligible for the special federal capital gain tax rate.

This form allows you to make a separate California election to include net capital gain investment income in the calculation of the investment interest limitation. However, California taxes all income at the same rate. Consider the effect on your California tax before making a separate California election or applying the federal election for California purposes.

B Who Must File

If you are an individual, estate, or trust and you claim a deduction for investment interest expense, you must complete and attach form FTB 3526 to your tax return.

Exception: You do not have to file form FTB 3526 if **all** of the following apply:

- Your only investment income was from interest or dividends.
- You have no other deductible expenses connected with the production of interest or dividends.
- Your investment interest expense is not more than your investment income.
- You have no disallowed investment interest expense from 2021.

Specific Line Instructions

Generally, California law for the investment interest expense deduction follows federal law. Get the instructions for federal Form 4952, Investment Interest Expense Deduction, for more information. Get federal Pub. 550, Investment Income and Expenses, to determine your investment interest expense deduction if you have interest income or expense attributable to a working interest in oil or gas property or if you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose.

Line 1

Enter the investment interest paid or accrued during the taxable year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Include investment interest expense reported to you on Schedules K-1 (100S, 541, 565, or 568), Share of Income, Deductions, Credits, etc. Include amortization of bond premiums on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premiums against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include:

- Qualified residence interest.
- Interest expense that is properly allocable to a passive activity. See "Passive Activities." REV 02/17/23 PRO

Health Coverage Exemptions and Individual Shared Responsibility Penalty

2022

3853

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return MANOJ KUMAR KAPA & SUMA KAMATHAM	SSN or ITIN 369-79-9022
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Part I Applicable Household Members. List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

1	First Name <input checked="" type="radio"/> MANOJ KUMAR	Initial <input checked="" type="radio"/>	SSN <input checked="" type="radio"/> 369-79-9022	Date of Birth (mm/dd/yyyy) <input checked="" type="radio"/> 06/02/1992	Modified AGI <input checked="" type="radio"/> 85,441.
	Last Name <input checked="" type="radio"/> KAPA		ECN 1 <input checked="" type="radio"/>	ECN 2 <input checked="" type="radio"/>	ECN 3 <input checked="" type="radio"/>
2	First Name <input checked="" type="radio"/> SUMA	Initial <input checked="" type="radio"/>	SSN <input checked="" type="radio"/> APPLIED FOR	Date of Birth (mm/dd/yyyy) <input checked="" type="radio"/> 10/16/1995	Modified AGI <input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> KAMATHAM		ECN 1 <input checked="" type="radio"/>	ECN 2 <input checked="" type="radio"/>	ECN 3 <input checked="" type="radio"/>
3	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
4	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
5	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
6	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
7	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
8	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
9	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
10	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
11	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
12	First Name <input type="radio"/>	Initial <input type="radio"/>	SSN <input type="radio"/>	Date of Birth (mm/dd/yyyy) <input type="radio"/>	Modified AGI <input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>

Part II Coverage Exemption Claimed on Your Tax Return for Your Household

REV 02/17/23 PRO

1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions.

Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals. If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

Coverage and Exemption Codes

		(a) Full-year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name <input type="radio"/> MANOJ KUMAR	<input checked="" type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name <input type="radio"/> KAPA		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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2	First Name <input type="radio"/> SUMA	<input checked="" type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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	Last Name <input type="radio"/> KAMATHAM		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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3	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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10	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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11	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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12	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Part IV Individual Shared Responsibility Penalty

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27.

See instructions ● 1 _____ 0.



2023 Declaration of Estimated Tax for Individuals (Form MO-1040ES)



23352011555

Social Security Number

369 - 79 - 9022

Name Control

KAPA

1st Qtr. 2nd Qtr. 3rd Qtr. 4th Qtr.

Spouse's Social Security Number

APP - LI - ED F

Name Control

KAMA

Amount Paid \$ 340 . 00

Your Name (Last, First, Initial) KAPA, MANOJ KUMAR
Spouse's Name (Last, First, Initial) KAMATHAM, SUMA
Address (Number and Street), City, State, and ZIP Code 3103 CHERRY BLOSSOM DR O FALLON MO 63368

Return this form with check or money order payable to the Missouri Department of Revenue P.O. Box 555, Jefferson City, MO 65105-0555. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically.

Department Use Only (Arrow pointing to boxes)

(Revised 12-2022)



2023 Declaration of Estimated Tax for Individuals (Form MO-1040ES)



23352011555

Social Security Number

369 - 79 - 9022

Name Control

KAPA

1st Qtr. [X] 2nd Qtr. [] 3rd Qtr. [] 4th Qtr. []

Spouse's Social Security Number

APP - LI - ED F

Name Control

KAMA

Amount Paid \$ 340 . 00

Your Name (Last, First, Initial) KAPA, MANOJ KUMAR
Spouse's Name (Last, First, Initial) KAMATHAM, SUMA
Address (Number and Street), City, State, and ZIP Code 3103 CHERRY BLOSSOM DR O FALLON MO 63368

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Department Use Only [] [] [] [] [] [] [] [] [] []

(Revised 12-2022)



2023 Declaration of Estimated Tax for Individuals (Form MO-1040ES)



23352011555

Social Security Number

369 - 79 - 9022

Name Control

KAPA

1st Qtr. 2nd Qtr. [X] 3rd Qtr. 4th Qtr.

Spouse's Social Security Number

APP - LI - ED F

Name Control

KAMA

Amount Paid \$ 340 . 00

Your Name (Last, First, Initial) KAPA, MANOJ KUMAR
Spouse's Name (Last, First, Initial) KAMATHAM, SUMA
Address (Number and Street), City, State, and ZIP Code 3103 CHERRY BLOSSOM DR O FALLON MO 63368

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Department Use Only [] [] [] [] [] [] [] []

(Revised 12-2022)



2023 Declaration of Estimated Tax for Individuals (Form MO-1040ES)



23352011555

Social Security Number

369 - 79 - 9022

Name Control

KAPA

1st Qtr. 2nd Qtr. 3rd Qtr. X 4th Qtr.

Spouse's Social Security Number

APP - LI - ED F

Name Control

KAMA

Amount Paid \$ 340 . 00

Your Name (Last, First, Initial)
KAPA, MANOJ KUMAR
Spouse's Name (Last, First, Initial)
KAMATHAM, SUMA
Address (Number and Street), City, State, and ZIP Code
3103 CHERRY BLOSSOM DR O FALLON MO 63368

Return this form with check or money order payable to the Missouri Department of Revenue P.O. Box 555, Jefferson City, MO 65105-0555. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be presented again electronically.

Department Use Only

(Revised 12-2022)



MISSOURI DEPARTMENT OF REVENUE

REV 02/24/23 PRO

2022 Individual Income Tax Payment Voucher (Form MO-1040V)

Please print. Make check payable to Missouri Department of Revenue. Mail Form MO-1040V and payment to the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105-0371.

Name		
MANOJ KUMAR KAPA		
Spouse's Name		
SUMA KAMATHAM		
Street Address		
3103 CHERRY BLOSSOM DR		
City	State	ZIP Code
O FALLON	MO	63368
Full payment of taxes must be submitted by April 18, 2023 to avoid interest and additions to tax for failure to pay. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.		
1555 (12-2022)		

Social Security Number 369 - 79 - 9022

Name Control KAPA

Spouse's Social Security Number APP - LI - ED F

Spouse's Name Control KAMA

Amount of Payment (U.S. funds only) \$ 1390.00

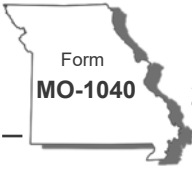


22347011555

Department Use Only

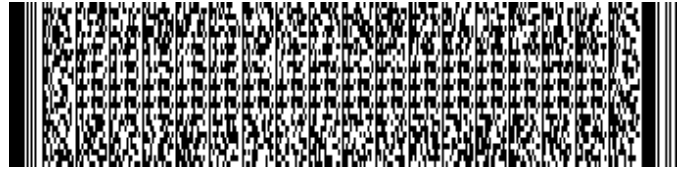
Department Use Only

055 555 000000 3697990229 110116010 APPLIED FOR 22 000139000 7



MISSOURI DEPARTMENT OF
REVENUE
2022 Individual Income
Tax Return - Long Form

For Calendar Year January 1 - December 31, 2022



Print in BLACK ink only and DO NOT STAPLE.

Amended Return **Composite Return**
(For use by S corporations or Partnerships)

Federal Extension - Select this box if you have an approved federal extension. Attach a copy Federal Extension (Form 4868).

If filing a fiscal year return enter the beginning and ending dates here.

Fiscal Year Beginning (MM/DD/YY) Fiscal Year Ending (MM/DD/YY)

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Vendor Code

1555

Department Use Only

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Filing Status

Single Claimed as a Dependent Married Filing Combined Married Filing Separately Head of Household Qualifying Widow(er)

Age 62 through 64 Age 65 or Older Blind 100% Disabled Non-Obligated Spouse

Yourself Spouse Yourself Spouse Yourself Spouse Yourself Spouse Yourself Spouse

Name

Social Security Number	Deceased in 2022	Spouse's Social Security Number	Deceased in 2022
369 - 79 - 9022		APP - LI - ED F	
First Name	M.I.	Last Name	Suffix
MANOJ KUMAR		KAPA	
Spouse's First Name	M.I.	Spouse's Last Name	Suffix
SUMA		KAMATHAM	

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

Address

Present Address (Include Apartment Number or Rural Route)

3103 CHERRY BLOSSOM DR

City, Town, or Post Office State ZIP Code

O FALLON MO 63368 -

County of Residence

STCH

You may contribute to any one or all of the trust funds on Line 50. See pages 11-12 of the instructions for more trust fund information.



Income

	Yourself (Y)			Spouse (S)		
1. Federal adjusted gross income from federal return (see worksheet on page 7 of the instructions)	1Y	85441	00	1S		00
2. Total additions (from Form MO-A , Part 1, Line 7)	2Y		00	2S		00
3. Total income - Add Lines 1 and 2.	3Y	85441	00	3S		00
4. Total subtractions (from Form MO-A, Part 1, Line 18)	4Y		00	4S		00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3.	5Y	85441	00	5S		00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S	6	85441	00			
7. Income percentages - Divide columns 5Y and 5S by total on Line 6. (Must equal 100%)	7Y	100	%	7S		%

Exemptions and Deductions

8. Pension, Social Security and Social Security Disability exemption (from Form MO-A, Part 3, Section D)	8		00
9. Tax from federal return	9	5382	00
10. Other tax from federal return.	10		00
11. Total tax from federal return. Do not enter federal income tax withheld.	11	5382	00
12. Federal tax percentage – Enter the percentage based on your Missouri Adjusted Gross Income, Line 6. Use the chart below to find your percentage	12	15.00	%

Missouri Adjusted Gross Income Range, Line 6: Federal Tax Percentage:

\$25,000 or less	35%
\$25,001 to \$50,000	25%
\$50,001 to \$100,000	15%
\$100,001 to \$125,000	5%
\$125,001 or more	0%

13. Federal income tax deduction – Multiply Line 11 by the percentage on Line 12. Enter this amount not to exceed \$5,000 for an individual or \$10,000 for combined filers.	13	807	00
14. Missouri standard deduction or itemized deductions. (If itemizing, See Form MO-A, Part 2) • Single or Married Filing Separate-\$12,950 • Head of Household-\$19,400 • Married Filing Combined or Qualifying Widow(er)-\$25,900	14	25900	00
15. Additional Exemption for Head of Household and Qualified Widow(er)	15		00
16. Long-term care insurance deduction	16		00
17. Health care sharing ministry deduction.	17		00
18. Active Duty Military income deduction	18		00
19. Inactive Duty Military income deduction	19		00
20. Bring jobs home deduction	20		00
21. Transportation facilities deduction	21		00

A. Port Cargo Expansion B. International Trade Facility C. Qualified Trade Activities



Deductions Continued

22. First time home buyers deduction.	A. <input type="text"/>	B. <input type="text"/>	22	<input type="text"/>	<input type="text"/>				
23. Long term dignity savings account deduction			23	<input type="text"/>	<input type="text"/>				
24. Foster parent tax deduction			24	<input type="text"/>	<input type="text"/>				
25. Total deductions - Add Lines 8 and 13 through 24			25	26707	<input type="text"/>				
26. Subtotal - Subtract Line 25 from Line 6			26	58734	<input type="text"/>				
27. Multiply Line 26 by appropriate percentages (%) on Lines 7Y and 7S	27Y	58734	<input type="text"/>	00	27S	<input type="text"/>	0	<input type="text"/>	00
28. Enterprise zone or rural empowerment zone income modification	28Y	<input type="text"/>	<input type="text"/>	00	28S	<input type="text"/>	<input type="text"/>	<input type="text"/>	00

Tax

29. Taxable income - Subtract Line 28 from Line 27	29Y	58734	<input type="text"/>	00	29S	<input type="text"/>	0	<input type="text"/>	00
30. Tax (see tax chart on page 26 of the instructions).	30Y	2929	<input type="text"/>	00	30S	<input type="text"/>	0	<input type="text"/>	00
31. Resident credit - Attach Form MO-CR and other states' income tax return(s).	31Y	1572	<input type="text"/>	00	31S	<input type="text"/>	0	<input type="text"/>	00
32. Missouri income percentage - Enter 100% unless you are completing Form MO-NRI . Attach Form MO-NRI and a copy of your federal return if less than 100%	32Y	100	%		32S	100	%		
33. Balance - Subtract Line 31 from Line 30; OR multiply Line 30 by percentage on Line 32	33Y	1357	<input type="text"/>	00	33S	<input type="text"/>	0	<input type="text"/>	00
34. Other taxes - Select box and attach federal form indicated.									
<input type="checkbox"/> Lump sum distribution (Form 4972)									
<input type="checkbox"/> Recapture of low income housing credit (Form 8611)	34Y	<input type="text"/>	<input type="text"/>	00	34S	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
35. Subtotal - Add Lines 33 and 34	35Y	1357	<input type="text"/>	00	35S	<input type="text"/>	0	<input type="text"/>	00
36. Total Tax - Add Lines 35Y and 35S.					36	1357	<input type="text"/>	<input type="text"/>	00

Payments and Credits

37. MISSOURI tax withheld - Attach Forms W-2 and 1099.	37	<input type="text"/>	<input type="text"/>	<input type="text"/>
38. 2022 Missouri estimated tax payments - Include overpayment from 2021 applied to 2022	38	<input type="text"/>	<input type="text"/>	<input type="text"/>
39. Missouri tax payments for nonresident partners or S corporation shareholders - Attach Forms MO-2NR and MO-NRP	39	<input type="text"/>	<input type="text"/>	<input type="text"/>
40. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT	40	<input type="text"/>	<input type="text"/>	<input type="text"/>
41. Amount paid with Missouri extension of time to file (Form MO-60).	41	<input type="text"/>	<input type="text"/>	<input type="text"/>
42. Miscellaneous tax credits (from Form MO-TC , Line 13) - Attach Form MO-TC	42	<input type="text"/>	<input type="text"/>	<input type="text"/>
43. Property tax credit - Attach Form MO-PTS	43	<input type="text"/>	<input type="text"/>	<input type="text"/>
44. Total payments and credits - Add Lines 37 through 43	44	<input type="text"/>	<input type="text"/>	<input type="text"/>



Skip Lines 45 through 47 if you are not filing an amended return.

45. Amount paid on original return. 45 [] [] . 00
 46. Overpayment as shown (or adjusted) on original return 46 [] [] . 00

Indicate Reason for Amending

Amended Return

A. Federal audit. Enter date of IRS report (MM/DD/YY)
 [] [] [] [] [] [] [] []
 Enter year of loss (YY)
 [] []
 B. Net Operating Loss carryback Enter year of credit (YY)
 [] []
 C. Investment tax credit carryback Enter date of federal amended return, if filed. (MM/DD/YY)
 [] [] [] [] [] [] [] []
 D. Correction other than A, B, or C. [] [] [] [] [] [] [] []

47. Amended return total payments and credits - Add Lines 44 and 45; subtract Line 46.
 Enter on Line 47. 47 [] [] . 00

48. If Line 44, or if amended return, Line 47, is larger than Line 36, enter the difference.
 Amount of OVERPAYMENT 48 [] [] . 00

49. Amount of Line 48 to be applied to your 2023 estimated tax 49 [] [] . 00

50. Enter the amount of your donation in the trust fund boxes below. See instructions for additional trust fund codes.

Refund

50a. Children's Trust Fund [] [] . 00 50b. Veterans Trust Fund [] [] . 00 50c. Elderly Home Delivered Meals Trust Fund [] [] . 00 50d. Missouri National Guard Trust Fund [] [] . 00
 50e. Workers' Memorial Fund [] [] . 00 50f. Childhood Lead Testing Fund [] [] . 00 50g. Missouri Military Family Relief Fund [] [] . 00 50h. General Revenue Fund [] [] . 00
 50i. Organ Donor Program Fund [] [] . 00 50j. Kansas City Regional Law Enforcement Memorial Foundation Fund [] [] . 00 50k. Soldiers Memorial Military Museum in St. Louis Fund [] [] . 00 50l. Missouri Medal of Honor Fund [] [] . 00
 50m. Additional Fund Code [] [] [] Additional Fund Amount [] [] . 00 50n. Additional Fund Code [] [] [] Additional Fund Amount [] [] . 00

Total Donation - Add amounts from Boxes 50a through 50n and enter here 50 [] [] . 00

51. Amount of Line 48 to be deposited into a Missouri 529 Education Plan (MOST) account. Enter the total deposit amount from **Form 5632**. 51 [] [] . 00

52. **REFUND** - Subtract Lines 49, 50, and 51 from Line 48 and enter here 52 [] [] . 00

a. Routing Number [] [] [] [] [] [] [] [] c. Checking Savings
 b. Account Number []

Amount Due

53. If Line 36 is larger than Line 44 or Line 47, enter the difference.
 Amount of UNDERPAYMENT 53 1357 .00

54. Underpayment of estimated tax penalty - Attach **Form MO-2210**. Enter penalty amount here . . . 54 33 .00

Select this box if you are a farmer exempt from the underpayment of estimated tax penalty.

55. **AMOUNT DUE** - Add Lines 53 and 54.
 If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically 55 1390 .00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. By signing or entering my name in the "Signature" field(s) below, I am providing the Department of Revenue with my signature as required under **Section 143.561, RSMo**. Declaration of preparer (other than taxpayer) is based on all information of which he or she has knowledge. As provided in **Chapter 143, RSMo.**, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens. I am aware of any applicable reporting requirements of **Section 135.805, RSMo**, and the penalty provisions of **Section 135.810, RSMo**.

Signature

Signature	Date (MM/DD/YY)		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's Signature (If filing combined, BOTH must sign)	Date (MM/DD/YY)		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
E-mail Address	Daytime Telephone		
SYAM@GTAXFILE.COM	2623021072		
Preparer's Signature	Date (MM/DD/YY)		
SYAM PRIYA RAM SAGAR GUPTA TALLAM	03	15	23
Preparer's FEIN, SSN, or PTIN	Preparer's Telephone		
84-3171965	6789659522		
Preparer's Address	State	ZIP Code	
245 ROONEY CT E BRUNSWICK	NJ	08816	

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm Yes No

Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name, address, and phone number in the applicable sections of the signature block above. Yes No



22322051555

Department Use Only

A FA E10 DE F .

Form MO-1040 (Revised 12-2022)

Mail to: Balance Due:
 Missouri Department of Revenue
 P.O. Box 329
 Jefferson City, MO 65105-0329
Phone: (573) 751-7200

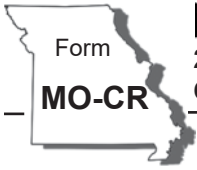
Refund or No Amount Due:
 Missouri Department of Revenue
 P.O. Box 500
 Jefferson City, MO 65105-0500
Phone: (573) 751-3505

Fax: (573) 522-1762
Email: incometaxprocessing@dor.mo.gov
Submission of Individual Income Tax Returns
Email: income@dor.mo.gov
Inquiry and correspondence

Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.





MISSOURI DEPARTMENT OF
REVENUE
**2022 Credit for Income Taxes Paid to
 Other States or Political Subdivisions**

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision. Attach Form MO-CR and **all income tax returns** for each state or political subdivision to Form MO-1040.

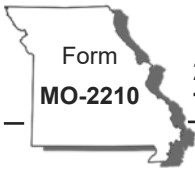
Name	Social Security Number		
MANOJ KUMAR KAPA	369	- 79	- 9022
Spouse's Name	Spouse's Social Security Number		
SUMA KAMATHAM	APP	- LI	- ED F

If you are claiming a resident credit as a shareholder of an S corporation with income earned in a non-taxed jurisdiction, complete MO-CR, Schedule 1 and see Instructions.

	Yourself (Y)			Spouse (S)		
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S)	1Y	85441	.00	1S		.00
2. Claimant's Missouri income tax (Form MO-1040, Line 30Y and 30S). Use the two letter abbreviation for the state or name of political subdivision. See the table on back for the two letter abbreviation, or enter the name of the political subdivision below.						
		State of: CA			State of:	
	2Y	2929	.00	2S	0	.00
3. Wages and commissions	3Y	85979	.00	3S		.00
4. Other income (Describe nature _____)	4Y	0	.00	4S		.00
5. Total - Add Lines 3 and 4	5Y	85979	.00	5S		.00
6. Minus, related adjustments (Federal Form 1040 or 1040-SR, Line 10)	6Y		.00	6S		.00
7. Net amounts - Subtract Line 6 from Line 5	7Y	85979	.00	7S	0	.00
8. Percentage of your income taxed - Divide Line 7 by Line 1	8Y	100.	%	8S	0.	%
9. Maximum credit - Multiply Line 2 by percentage on Line 8	9Y	2929	.00	9S	0	.00
10. Income tax imposed by another state or political subdivision. This is not income tax withheld. The income tax must generally be reduced by all credits, except withholding and estimated tax. (See instructions.)	10Y	1572	.00	10S	0	.00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 31Y or Line 31S	11Y	1572	.00	11S	0	.00

Form MO-CR

Note: If you have completed Form MO-CR for credits in multiple states, add the amounts on Line 11 from each Form MO-CR and the amounts on Line 5, from each Form MO-CR, Schedule 1, before entering on Form MO-1040. The cumulative amount of credit reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.



MISSOURI DEPARTMENT OF
REVENUE
2022 Underpayment of Estimated
Tax By Individuals

Department Use Only
(MM/DD/YY)

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Social Security Number

369	-	79	-	9022
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Spouse's Social Security Number

APP	-	LI	-	ED F
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Taxpayer Name

KAPA, MANOJ KUMAR

Spouse's Name

KAMATHAM, SUMA

Address, City, State, and ZIP Code

3103 CHERRY BLOSSOM DR O FALLON MO 63368
--

You may qualify for the Short Method to calculate your penalty. You may use the Short Method if:

- a. All withholding and estimated tax payments were made equally throughout the year **and**
- b. You **do not** annualize your income.

If both (a) and (b) apply to you, complete Part I, Required Annual Payment and Part II, Short Method. Otherwise, complete Part I, Required Annual Payment and Part III, Regular Method.

Part I - Required Annual Payment	1. Enter your 2022 tax after credits (Form MO-1040, Line 36 minus approved credits from Line 42 and Property Tax Credit from Line 43)	1		1357.
	2. Multiply Line 1 by 90% (66 2/3% for qualified farmers)	2	1221.	
	3. Withholding Taxes - Do not include any estimated tax payments on this line	3		
	4. Subtract Line 3 from Line 1. If less than \$500, stop here; do not complete or file this form. You do not owe the penalty.	4		1357.
	5. Enter the tax shown on your 2021 tax return. If you did not file a 2021 Missouri return or only filed a Property Tax Credit Claim, skip line 5 and enter the amount from Line 2 on Line 6.	5		
	6. Required Annual Payment - Enter the smaller of Line 2 or Line 5 (Note: If Line 3 is equal to or more than Line 6, stop here; you do not owe the penalty. Do not file Form MO-2210).	6		1221.

Part II - Short Method	7. Enter the amount, if any, from Line 3 above	7		
	8. Enter the total amount, if any, of 2022 estimated tax payments you made	8		
	9. Add Lines 7 and 8	9		
	10. Total Underpayment for Year - Subtract Line 9 from Line 6. If zero or less, stop here; you do not owe the penalty. Do not file Form MO-2210.	10		1221.
	11. Multiply Line 10 by 0.02735	11		33.
	12. If the amount on Line 10 was paid on or after 04/15/23, enter 0 (zero). If the amount on Line 10 was paid before 04/15/23, make the following computation to find the amount to enter on Line 12. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Amount on Line 10 X Number of days paid before 04/15/23 X 0.0001644 </div>	12		
13. Penalty - Subtract Line 12 from Line 11. Enter result here and on Form MO-1040, Line 54	13		33.	

Part II Instructions - Short Method

- A. **Purpose of the Form** - Use this form to determine whether your income tax was sufficiently paid throughout the year by withholding or by estimated tax payments. If it is not, you may owe a penalty on the underpaid amount.
- B. **Short Method** - You may qualify for the Short Method to calculate your penalty if all withholding and estimated tax payments were made equally throughout the year and you do not annualize your income.

If you do not qualify to use the Short Method, you must use the Regular Method.

Section A - Figure Your Underpayment

Complete Lines 14 through 19. If you meet any of the exceptions (see instruction D) to the penalty for all quarters, omit Lines 14 through 19 and go directly to Line 20.

14. Required annual payment (Enter payment as computed on Part I, Line 6)	14			
	Due Dates of Installments			
	April 15, 2022	June 15, 2022	Sept. 15, 2022	Jan. 15, 2023
15. Required installment payments (See Instructions)				
16. Estimated tax paid				
17. Overpayment of previous installments				
18. Total payments				
19. Underpayment of current installment				
19a. Overpayment of current installment				
19b. Underpayment of previous installments				
19c. Total overpayment				
19d. Total underpayment				

Section B - Exceptions To The Penalty

See instruction D - For special exceptions see instruction I for service in a "combat zone", and instruction J for farmers.

20. Total amount paid and withheld from January 1 through the installment date indicated				
21. Exception No. 1 - prior year's tax 2021 tax	25% of 2021 Tax	50% of 2021 Tax	75% of 2021 Tax	100% of 2021 Tax
22. Exception No. 2 - tax on prior year's income using 2022 rates and exemptions	25% of Tax	50% of Tax	75% of Tax	100% of Tax
23. Exception No. 3 - tax on annualized 2022 income	22.5% of Tax	45% of Tax	67.5% of Tax	
24. Exception No. 4 - tax on 2022 income (See Instructions) ..	90% of Tax	90% of Tax	90% of Tax	

Section C - Figure the Penalty

Complete Lines 25 through 29

25. Amount of underpayment				
26. Date of payment, due date of installment, or April 15, 2023, whichever is earlier				
27a. Number of days between the due date of installment, and either date of payment, the due date of the next installment, or December 31, 2022, whichever is earlier ..				
27b. Number of days from January 1, 2023 or installment date to date of payment or April 15, 2023				
28a. Multiply the 3% annual interest rate times the amount on Line 25 for the number of days shown on Line 27a				
28b. Multiply the 6% annual interest rate times the amount on Line 25 for the number of days shown on Line 27b				
28c. Total Penalty (Line 28a plus Line 28b)				
29. Total amount on Line 28c. Show this amount on Line 54 of Form MO-1040 as "Underpayment of Estimated Tax Penalty". If you have an underpayment on Line 53 of Form MO-1040, enclose your check or money order for payment in the amount equal to the total of Line 53 and the penalty amount on Line 54. If you have an overpayment on Line 52, the Department of Revenue will reduce your overpayment by the amount of penalty				

Note: If this form is not filed with Form MO-1040, attach check or money order payable to "Department of Revenue" and mail.

Taxation Division
P.O. Box 329
Jefferson City, MO 65107-0329

E-mail: income@dor.mo.gov (For inquiry and correspondence)
E-mail: incometaxprocessing@dor.mo.gov
(For submission of Individual Income Tax and Property Tax Credit return)