### Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Subm	nission Identification Number (SID)				
Taxpay	ver's name	Social securit	y number		
RAH	UL VEMULAPALLI	685-48-	-6458		
Spouse	o's name	Spouse's soc	ial security	number	
Par	Tax Return Information — Tax Year Ending December 31, 2022 (Ente	 r year you a	re autho	rizing.)	
	whole dollars only on lines 1 through 5.	, ,			
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1	98,3	388.
2	Total tax		2	14,4	111.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	18,2	 271.
4	Amount you want refunded to you		4		360.
5	Amount you owe		5		
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and	keep a cop	y of you	r return	)
return to sen for any Agent payme author payme busine taxes persor Electro	cowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I abort (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmount of the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for reject y delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated from the IRS (a) and the financial institution account indicated from the IRS (a) are provided in the IRS (a) and the financial institution account indicated from the IRS (a) and the financial institution account indicated from the IRS (a) and the financial institution account indicated from the IRS (a) and the financial institution account indicated from the IRS (a) and the financial institution account indicated from the IRS (a) and the financial information increased from the IRS (a) and IRS (a) a	itter, or electro- ection of the tr .S. Treasury an icated in the te on to debit the e the authoriza- uests must be processing of payment. I furt	anic return ansmission and its desi ax prepara entry to the tion. To re- received the electroner	originator n, <b>(b)</b> the r gnated Fin tion softwanis accoun evoke (car no later tonic paymowledge th	reason reason ancial are for nt. This ncel) a than 2 nent of nat the
Taxp	ayer's PIN: check one box only	8	6 4	5 8	
Σ	I authorize GLOBAL TAXES LLC to enter or generate signature on the income tax return (original or amended) I am now authorizing.	my PIN ☐	er five digi n't enter all	ts, but	as my
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN metholow.				
Your	signature ▶ Date ▶				
Snou	se's PIN: check one box only				
Ороц	I authorize to enter or generate	my DINI			ne mv
L	ERO firm name	-	er five diai		as my
	signature on the income tax return (original or amended) I am now authorizing.		n't enter all		
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.				
Spou	se's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below	,			
Part	<u> </u>				
ERO'	s EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2		6 6 1 er all zeros	9 8	9
author	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income t rized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subnements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of I	nitting this retu	rn in acco	ordance wi	
ERO'	s signature ▶ Date ▶				
LNU	ERO Must Retain This Form — See Instructions				
	ENO IVIUSI NELAIN TIIIS FORM — See INSTRUCTIONS				

Don't Submit This Form to the IRS Unless Requested To Do So

# E1040-NR Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return Department of the Treasury-Internal Revenue Service OMB No. 1545-0074 RS Use Only-Do not write or staple in this space.

For the year Ja	n. 1–C	ec. 31, 2022, or other tax year beginn	ing		, 2022,	ending		, 2	20	See separate instructions.	
Filing Status		Single Married filing sepa	• .	•	,	ng surviving spou	,	,	☐ Esta	te Trus	t
Check only one box.							. your				
Your first name	and i	middle initial	Last na	ame					Your ide (see instr	ntifying number uctions)	1
RAHUL			VEMU	LAPALLI					685-4	8-6458	
Home address	(num	oer and street). If you have a P.O. box	, see ins	structions.						Apt. no.	
2161 AST	DRIA	CIRCLE					115				
City, town, or p	ost o	ffice. If you have a foreign address, als	so comp	lete spaces belo	W.		St	ate	Z	IP code	
HERNDON							V.	A	2	20170	
Foreign country	/ nam	e	Foreig	n province/state/	county		Fo	reign p	ostal code	Э	
-											
Digital Assets		ny time during 2022, did you: (a) recei erwise dispose of a digital asset (or a f								xchange, gift, or .   Yes   I	۷o
Dependents	5							(4) Che	ck the box i	f qualifies for (see in	
(see instructions)	:	(1) First name Last name		(2) Depender identifying nur		(3) Relationship to you		Child	I tax credit	Credit for othe dependents	
		(i) i i i i i i i i i i i i i i i i i i		, , ,		(0) 1 (0) (0) (0)	o you				_
If more than four									$\overline{\sqcap}$		
dependents, see instructions and									<del>–</del>		
check here									<del>–</del>		
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions) .					1a	109,088	<u> </u>
Effectively	b	Household employee wages not rep	,	,					1b	•	
Connected	С	Tip income not reported on line 1a (s							1c		
With U.S.	d	Medicaid waiver payments not report							1d		
Trade or	е	Taxable dependent care benefits fro	m Form	2441, line 26.					1e		
Business	f	Employer-provided adoption benefit	s from F	orm 8839, line 2	9.				1f		
	g	Wages from Form 8919, line 6							1g		
Attach Form(s) W-2,	h	Other earned income (see instruction	ns) .						1h		
1042-S,	i	Reserved for future use									
SSA-1042-S, RRB-1042-S.	j	Reserved for future use	1j								
and 8288-A	k	Total income exempt by a treaty from									
here. Also		line 1(e)				1k					
attach Form(s)	Z	Add lines 1a through 1h	7 .						1z	109,088	<u> </u>
1099-R if	2a	Tax-exempt interest 2a				able interest .			2b		
tax was	3a	Qualified dividends 3a				inary dividends .					
withheld.	4a	IRA distributions 4a				able amount					
If you did not get a Form	5a	Pensions and annuities 5a				able amount					
W-2, see	6 7	Reserved for future use									
instructions.	8	Other income from Schedule 1 (Forn		10 700							
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	,,							<u>-10,700</u> 98,388	
	10	Adjustments to income:	J. 11113 K	your total ellec	divery o				3	90,300	· _
	а	From Schedule 1 (Form 1040), line 2	6			10a					
	b	Reserved for future use									
	С	Reserved for future use									
	d	Enter the amount from line 10a. The							10d		
	11	Subtract line 10d from line 9. This is		=						98,388	<u> </u>
	12	Itemized deductions (from Schedu deduction (see instructions)	ile A (Fo	orm 1040-NR)) or	, for cer	tain residents of	India,		d	12,950	
	13a	Qualified business income deduction				1 1				12,330	<del>-</del>
	b	Exemptions for estates and trusts of									
	c	Add lines 13a and 13b	13c								
	14									12,950	
	15	Subtract line 14 from line 11. If zero	or less	enter -0- This is	vour ta	rable income			15	85.438	

Tax and	16	Tax (see instructions). Check if any from For	rm(s): <b>1</b> 🗌 88	<b>2 2 4</b> 97	2 <b>3</b> $\square$		16	14,411.
Credits	17	Amount from Schedule 2 (Form 1040), line	3			1	17	0.
	18	Add lines 16 and 17				1	18	14,411.
	19	Child tax credit or credit for other depende	ents from Sched	ule 8812 (Form 10-	40)	1	19	
	20	Amount from Schedule 3 (Form 1040), line	8			2	20	
	21	Add lines 19 and 20				2	21	
	22	Subtract line 21 from line 18. If zero or less	s, enter -0			2	22	14,411.
	23a	Tax on income not effectively connected w						
		Schedule NEC (Form 1040-NR), line 15			23a			
	b	Other taxes, including self-employment talline 21	•	,	23b			
	С	Transportation tax (see instructions) .			23c			
	d	Add lines 23a through 23c				2	3d	
	24	Add lines 22 and 23d. This is your total ta	x			2	24	14,411.
Payments	25	Federal income tax withheld from:						
•	а	Form(s) W-2			<b>25a</b> 18	,271.		
	b	Form(s) 1099			25b			
	С	Other forms (see instructions)			25c			
	d	Add lines 25a through 25c				2	5d	18,271.
	е	Form(s) 8805					5e	-
	f	Form(s) 8288-A					25f	
	g	Form(s) 1042-S					5g	
	26	2022 estimated tax payments and amount					26	
	27	Reserved for future use			27			
	28	Additional child tax credit from Schedule 8			28			
	29	Credit for amount paid with Form 1040-C	` ,		29			
	30	Reserved for future use			30			
	31	Amount from Schedule 3 (Form 1040), line			31			
		` '					20	
	32 33	Add lines 28, 29, and 31. These are your <b>t</b> Add lines 25d, 25e, 25f, 25g, 26, and 32.					32	10 271
D - f	34	If line 33 is more than line 24, subtract line					33 34	18,271.
Refund					•			3,860.
Di	35a	Amount of line 34 you want <b>refunded to y</b> Routing number 0 4 1 0 0 0		5a	3,860.			
Direct deposit? See instructions.	b		Savings					
	d	Account number 4 1 4 9 5 4						
	е	If you want your refund check mailed to a						
		enter it here.						
	36	Amount of line 34 you want applied to yo		ed tax	36			
Amount	37	Subtract line 33 from line 24. This is the au	-				_	
You Owe	00	For details on how to pay, go to www.irs.g	-				37	
	38	Estimated tax penalty (see instructions)			38			<b>V</b>
Third	•	u want to allow another person to discuss t		e IRS? See instruc		s. Complete		⊠ No
Party Designee	Desig		Phone			nal identificat	ion	$\overline{1}$
Designee	name			·	numbe	, ,		
		penalties of perjury, I declare that I have examine they are true, correct, and complete. Declaration						
Sign	Yours	signature	Date	Your occupation				u an Identity
Here	Prote							nter it here
				SOFTWARE DI	EV ENGINEE	R (see ins	t.)	
	Phone	·	Email address			5711		
Paid	Prepa	rer's name Preparer	's signature		Date 03/21/2023	PTIN	Chec	
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PF	P0208270	)3   <u> </u> S	elf-employed			
Use Only	Firm's	name GLOBAL TAXES LLC				Phone no.	(678)9	65-9522
ose Only	Firm's	Firm's FIN	81-31	71965				

Form 1040-NR (2022)

## SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2022
Attachment Sequence No. 01

Your social security number

Department of the Treasury Internal Revenue Service

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

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

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

RAHU	AHUL VEMULAPALLI 685-4						
Par	t I Additional Income	<u>'</u>					
1	Taxable refunds, credits, or offsets of state and local income taxes			1			
2a	Alimony received		[	2a			
b	Date of original divorce or separation agreement (see instructions):						
3	Business income or (loss). Attach Schedule C			3			
4	Other gains or (losses). Attach Form 4797		[	4			
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ch Schedule	Ε.	5	-10,700.		
6	Farm income or (loss). Attach Schedule F			6			
7	Unemployment compensation			7			
8	Other income:						
а	Net operating loss	8a (	)				
b	9	8b					
С		8c					
d	0	8d (	)				
е	<u> </u>	8e					
f	Income from Form 8889	8f					
g		8g					
h	, , , , , <sub> </sub>	8h					
i	F	8i					
j	Activity not engaged in for profit income	8j					
k		8k					
ı	Income from the rental of personal property if you engaged in the rental						
	for profit but were not in the business of renting such property	81					
m	Olympic and Paralympic medals and USOC prize money (see						
	/	8m	-				
		8n	-				
0		80					
р		8p					
q	` '	8q					
r		8r					
S	Nontaxable amount of Medicaid waiver payments included on Form	0- (					
	1040, line 1a or 1d	8s (	)				

8t

8u

8z

**u** Wages earned while incarcerated

**z** Other income. List type and amount:

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

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

-10,700.

9

10

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

Par	t II Adjustments to Income		
11	Educator expenses	 11	
12	Certain business expenses of reservists, performing artists, and fee-basin		
	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		
С	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	 22	
23	Archer MSA deduction	 23	
24	Other adjustments:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8I from the		
	rental of personal property engaged in for profit		
С	Nontaxable amount of the value of Olympic and Paralympic medals		
	and USOC prize money reported on line 8m		
d	Reforestation amortization and expenses		
е	Repayment of supplemental unemployment benefits under the Trade		
	Act of 1974		
f	Contributions to section 501(c)(18)(D) pension plans		
g	Contributions by certain chaplains to section 403(b) plans 24g		
h	Attorney fees and court costs for actions involving certain unlawful		
	discrimination claims (see instructions)	-	
İ	Attorney fees and court costs you paid in connection with an award		
	from the IRS for information you provided that helped the IRS detect tax law violations		
	En En		
j	Housing deduction from Form 2555	-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form		
_	1041)	-	
Z	Other adjustments. List type and amount:		
25		25	
25 26	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Ent	00	
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	 26	

## SCHEDULE NEC (Form 1040-NR)

Internal Revenue Service

Department of the Treasury

#### Tax on Income Not Effectively Connected With a U.S. Trade or Business

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

OMB No. 1545-0074

2022

Attachment
Sequence No. 7B

Name shown on Form 1040-NR

Your identifying number 685-48-6458

RAHUL VEMULAPALLI Enter **amount of income** under the appropriate rate of tax. See instructions. (d) Other (specify) (a) 10% **Nature of Income** (c) 30% **(b)** 15% % Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a 1b Dividend equivalent payments received with respect to section 871(m) transactions 1c 2 Interest: 2a 2b 2c C 3 4 5 Real property income and natural resources royalties . . . 6 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings \_\_\_\_ 10c Gambling winnings—Residents of countries other than Canada. 11 Other (specify): 12 12 13 Add lines 1a through 12 in columns (a) through (d) . . . . . . . . . . . . 13 14 14 15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and 16 (a) Kind of property and description (f) LOSS (g) GAIN (b) Date acquired (c) Date sold (d) Sales price (e) Cost or losses from property sales or (if necessary, attach statement of If (e) is more than (d), If (d) is more than (e), mm/dd/yyyy mm/dd/yyyy other basis exchanges that are from sources descriptive details not shown below) subtract (d) from (e). subtract (e) from (d). within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business 17 Add columns (f) and (g) of line 16 on Schedule D (Form 1040). 18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-18 Form 4797, or both.

#### SCHEDULE OI (Form 1040-NR)

Other Information

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

Answer all questions.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR Your identifying number 685-48-6458 RAHUL VEMULAPALLI Of what country or countries were you a citizen or national during the tax year? INDIA Α In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . . Were you ever: X No Yes 1. A U.S. citizen? X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. Ε immigration status on the last day of the tax year. \_\_\_\_F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . . . . . . . . Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2022. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date entered United States Date departed United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2020 \_\_\_\_\_\_, 2021 \_\_\_\_\_\_, and 2022 \_\_\_\_\_\_365 \_\_\_. Did you file a U.S. income tax return for any prior year? . . . . . . . . . . . . X Yes No Т If "Yes," give the latest year and form number you filed: 1040NR X No Ves J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a Yes No X No Κ Yes No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . . L Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties. 1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions. (b) Tax treaty article (a) Country (c) Number of months (d) Amount of exempt claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? No Yes X No If "Yes," attach a copy of the Competent Authority determination letter to your return. M Check the applicable box if: 1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . . . . . . . . . . . . .

#### **SCHEDULE E** (Form 1040)

#### Supplemental Income and Loss

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

Your social security number

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to Form 1040, 1040-SR, 1040-NR, or 1041, Go to www.irs.gov/ScheduleE for instructions and the latest information. Attachment Sequence No. 13

OMB No. 1545-0074

RAHUL VEMULAPALLI 685-48-6458 Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . . If "Yes." did you or will you file required Form(s) 1099? 1a Physical address of each property (street, city, state, ZIP code) HNO:3-14-117/4, V.V.MAGAR MANSOORABAD, LB NAGAR TELANGANA IN 500068 Α В C 1b Type of Property For each rental real estate property listed **Fair Rental Personal Use** QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 550. 4 Royalties received . 4 **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 950. 7 Cleaning and maintenance. 7 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 1,550. 11 Management fees . . . . . . . . . 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 3,650. 14 14 Repairs . . . . 2,850. 15 Supplies 15 16 16 Taxes 17 Utilities . . . . . . . 17 2,250. 18 18 Depreciation expense or depletion . . . . . . . . 19 19 20 20 Total expenses. Add lines 5 through 19 . . . . . . 11,250. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . . . . . . . . . . . . . . . 21 -10,700.22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . . -10,700.550. Total of all amounts reported on line 3 for all rental properties Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 11,250. Total of all amounts reported on line 20 for all properties 23e 24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 10,700. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 -10,700.

Department of the Treasury

### **Health Savings Accounts (HSAs)**

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

OMB No. 1545-0074 Attachment

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

RAHUL VEMULAPALLI

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

Sequence No. **52** Social security number of HSA beneficiary.

If both spouses have HSAs, see instructions. 685-48-6458

	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requ	ired.
Part	<b>HSA Contributions and Deduction.</b> See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	X Se	elf-only $\square$ Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	3 <b>,</b> 650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6	3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,650.
9	Employer contributions made to your HSAs for 2022		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	608.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,042.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	a separate Part II for each spouse.	rate I	HSAs, complete
14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form		
	1040), Part II, line 17d	21	

### **Passive Activity Loss Limitations**

See separate instructions.

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

OMB No. 1545-1008 Attachment Sequence No. **858** 

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form8582 for instructions and the latest information.

vame(s	) snown on return				Ident	itying r	number
RAHU	JL VEMULAPALLI				685	-48-	-6458
Par							
	Caution: Complete Parts IV ar	nd V before comple	eting Part I.				
	l Real Estate Activities With Active Pa ance for Rental Real Estate Activities			ive participation, s	ee <b>Special</b>		
1a b c d	Activities with net income (enter the a Activities with net loss (enter the amor Prior years' unallowed losses (enter the Combine lines 1a, 1b, and 1c	unt from Part IV, c ne amount from Pa	olumn (b)) art IV, column (c))	1b (	0. 10,700.) 	1d	-10,700.
All Ot	her Passive Activities						
2a b c d	Activities with net income (enter the a Activities with net loss (enter the amore Prior years' unallowed losses (enter the Combine lines 2a, 2b, and 2c	unt from Part V, co	olumn (b)) art V, column (c))	2b ( 2c (	) 	2d	
3	Combine lines 1d and 2d. If this line i all losses are allowed, including any losses on the forms and schedules no	prior year unallowe				3	-10,700.
Part II	• Line 1d is a l • Line 2d is a l • Line 1d is a l	oss (and line 1d is separately and yo	ou lived with your	spouse at any tim	ne during the	year,	do not complete
	Note: Enter all numbers in Par	t II as positive amo	ounts. See instruct	tions for an examp	ole.		
4 5 6	Enter the <b>smaller</b> of the loss on line 1 Enter \$150,000. If married filing separ Enter modified adjusted gross income <b>Note:</b> If line 6 is greater than or equal on line 9. Otherwise, go to line 7.	ately, see instructi e, but not less thar	ons n zero. See instruc	tions 6 1	50,000.	4	10,700.
7	Subtract line 6 from line 5			7	40,912.		
8	Multiply line 7 by 50% (0.50). <b>Do not</b> en		,000. If married filir			8	20,456.
9						9	10,700.
Par	Total Losses Allowed						,
10	Add the income, if any, on lines 1a an	d 2a and enter the	total			10	0.
11	Total losses allowed from all passiv out how to report the losses on your to	ax return				11	10,700.
Par	IV Complete This Part Before	e Part I, Lines 1	<b>a, 1b, and 1c.</b> S	ee instructions.			
	Name of activity	Currer	nt year	Prior years	Ove	rall ga	ain or loss
	realite of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gair	1	(e) Loss
HNO	:3-14-117/4, V.V.MAGAR	0.	10,700.				10,700.

Total. Enter on Part I, lines 1a, 1b, and 1c

0.

10,700.

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1 01111 0302 (202	<b>4</b> )									rage <b>Z</b>	
Part V	Complete This Part Befor	e P	art I, Lines 2	a, 2b,	<b>and 2c.</b> S	ee instru	ictions.			•	
	Name of activity	Current year				Prior	years	Overa	ain or loss		
Name of activity		(a) Net income (line 2a)			Net loss ne 2b)	(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss	
	on Part I, lines 2a, 2b, and 2c		Observe on F	N 11	Lina O O	:					
Part VI	Use This Part if an Amour			art II.	Line 9. S	ee instru	ictions.				
	Name of activity	ar to	rm or schedule ad line number be reported on se instructions)	(a	) Loss	(b) F	Ratio	(c) Special allowance		(d) Subtract column (c) from column (a).	
HNO:3-14	4-117/4, V.V.MAGAR		E Ln 22		10,700.	1.000	00000	10,70	0.	0.	
					10,700.	1.0	00	10,70	0.	0.	
Part VII	Allocation of Unallowed L	os	<b>ses.</b> See instr	uction	S.				_		
	Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) l	_oss	(	(b) Ratio		(c) Unallowed loss	
Total								1.00			
Part VIII	Allowed Losses. See instr	ucti			T						
	Name of activity		Form or sche and line nun to be reporte (see instruct	mber ed on (a) Loss (b) Ur		nallowed loss (		(c) Allowed loss			
T-4-1											
Total											