

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

|  |  |
|--|--|
| Taxpayer's name<br><b>GUNJAL A GUPTA</b> | Social security number<br><b>691-50-4497</b> |
| Spouse's name                            | Spouse's social security number              |

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

Enter whole dollars only on lines 1 through 5.

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

|  |          |         |
|--|----------|---------|
| <b>1</b> Adjusted gross income . . . . .   | <b>1</b> | 98,823. |
| <b>2</b> Total tax . . . . .   | <b>2</b> | 7,010.  |
| <b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | 20,371. |
| <b>4</b> Amount you want refunded to you . . . . .                               | <b>4</b> | 13,361. |
| <b>5</b> Amount you owe . . . . .  | <b>5</b> |         |

## 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 0 | 4 | 4 | 9 | 7 |
|---|---|---|---|---|

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

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Spouse's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN 

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

 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. 

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|

  
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**

For the year Jan. 1–Dec. 31, 2022, or other tax year beginning \_\_\_\_\_, 2022, ending \_\_\_\_\_, 20 \_\_\_\_\_ See separate instructions.

**Filing Status**

Single     Married filing separately (MFS)     Qualifying surviving spouse (QSS)     Estate     Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
 \_\_\_\_\_

Check only one box.

Your first name and middle initial: **GUNJAL A**    Last name: **GUPTA**    Your identifying number (see instructions): **691-50-4497**

Home address (number and street). If you have a P.O. box, see instructions.  
**12445 ALAMEDA TRACE CIRCLE**    **513**    Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below.  
**AUSTIN**    State: **TX**    ZIP code: **78727**

Foreign country name: \_\_\_\_\_    Foreign province/state/county: \_\_\_\_\_    Foreign postal code: \_\_\_\_\_

**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     No

**Dependents** (see instructions):

| (1) First name | Last name | (2) Dependent's identifying number | (3) Relationship to you | (4) Child tax credit     | Credit for other dependents |
|----------------|-----------|------------------------------------|-------------------------|--------------------------|-----------------------------|
|                |           |                                    |                         | <input type="checkbox"/> | <input type="checkbox"/>    |
|                |           |                                    |                         | <input type="checkbox"/> | <input type="checkbox"/>    |
|                |           |                                    |                         | <input type="checkbox"/> | <input type="checkbox"/>    |
|                |           |                                    |                         | <input type="checkbox"/> | <input type="checkbox"/>    |

If more than four dependents, see instructions and check here

**Income Effectively Connected With U.S. Trade or Business**

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

|   |            |                             |           |
|---|------------|-----------------------------|-----------|
| <b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)   |            | <b>1a</b>                   | 106,870.  |
| <b>b</b> Household employee wages not reported on Form(s) W-2   |            | <b>1b</b>                   |           |
| <b>c</b> Tip income not reported on line 1a (see instructions)  |            | <b>1c</b>                   |           |
| <b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)  |            | <b>1d</b>                   |           |
| <b>e</b> Taxable dependent care benefits from Form 2441, line 26  |            | <b>1e</b>                   |           |
| <b>f</b> Employer-provided adoption benefits from Form 8839, line 29  |            | <b>1f</b>                   |           |
| <b>g</b> Wages from Form 8919, line 6   |            | <b>1g</b>                   |           |
| <b>h</b> Other earned income (see instructions)   |            | <b>1h</b>                   |           |
| <b>i</b> Reserved for future use  | <b>1i</b>  |                             |           |
| <b>j</b> Reserved for future use  |            | <b>1j</b>                   |           |
| <b>k</b> Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)   | <b>1k</b>  |                             |           |
| <b>z</b> Add lines 1a through 1h  |            | <b>1z</b>                   | 106,870.  |
| <b>2a</b> Tax-exempt interest   | <b>2a</b>  | <b>2b</b> Taxable interest  | <b>2b</b> |
| <b>3a</b> Qualified dividends   | <b>3a</b>  | <b>b</b> Ordinary dividends | <b>3b</b> |
| <b>4a</b> IRA distributions   | <b>4a</b>  | <b>b</b> Taxable amount     | <b>4b</b> |
| <b>5a</b> Pensions and annuities  | <b>5a</b>  | <b>b</b> Taxable amount     | <b>5b</b> |
| <b>6</b> Reserved for future use  |            | <b>6</b>                    |           |
| <b>7</b> Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>  |            | <b>7</b>                    |           |
| <b>8</b> Other income from Schedule 1 (Form 1040), line 10  |            | <b>8</b>                    | -8,047.   |
| <b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>   |            | <b>9</b>                    | 98,823.   |
| <b>10</b> Adjustments to income:  |            |                             |           |
| <b>a</b> From Schedule 1 (Form 1040), line 26   | <b>10a</b> |                             |           |
| <b>b</b> Reserved for future use  | <b>10b</b> |                             |           |
| <b>c</b> Reserved for future use  | <b>10c</b> |                             |           |
| <b>d</b> Enter the amount from line 10a. These are your <b>total adjustments to income</b>  |            | <b>10d</b>                  |           |
| <b>11</b> Subtract line 10d from line 9. This is your <b>adjusted gross income</b>  |            | <b>11</b>                   | 98,823.   |
| <b>12</b> <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions). <i>Std Dedn US/India, Treaty</i> |            | <b>12</b>                   | 12,950.   |
| <b>13a</b> Qualified business income deduction from Form 8995 or Form 8995-A  | <b>13a</b> |                             |           |
| <b>b</b> Exemptions for estates and trusts only (see instructions)  | <b>13b</b> |                             |           |
| <b>c</b> Add lines 13a and 13b  |            | <b>13c</b>                  |           |
| <b>14</b> Add lines 12 and 13c  |            | <b>14</b>                   | 12,950.   |
| <b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>   |            | <b>15</b>                   | 85,873.   |

|                        |            |   |            |         |
|------------------------|------------|---|------------|---------|
| <b>Tax and Credits</b> | <b>16</b>  | <b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/> _____ | <b>16</b>  | 14,510. |
|                        | <b>17</b>  | Amount from Schedule 2 (Form 1040), line 3 . . . . .  | <b>17</b>  | 0.      |
|                        | <b>18</b>  | Add lines 16 and 17 . . . . .   | <b>18</b>  | 14,510. |
|                        | <b>19</b>  | Child tax credit or credit for other dependents from Schedule 8812 (Form 1040) . . . . .  | <b>19</b>  |         |
|                        | <b>20</b>  | Amount from Schedule 3 (Form 1040), line 8 . . . . .  | <b>20</b>  | 7,500.  |
|                        | <b>21</b>  | Add lines 19 and 20 . . . . .   | <b>21</b>  | 7,500.  |
|                        | <b>22</b>  | Subtract line 21 from line 18. If zero or less, enter -0- . . . . .   | <b>22</b>  | 7,010.  |
|                        | <b>23a</b> | Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .   | <b>23a</b> |         |
|                        | <b>b</b>   | Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .  | <b>23b</b> |         |
|                        | <b>c</b>   | Transportation tax (see instructions) . . . . .   | <b>23c</b> |         |
|                        | <b>d</b>   | Add lines 23a through 23c . . . . .   | <b>23d</b> |         |
|                        | <b>24</b>  | Add lines 22 and 23d. This is your <b>total tax</b> . . . . .   | <b>24</b>  | 7,010.  |

|                 |   |   |            |         |
|-----------------|---|---|------------|---------|
| <b>Payments</b> | <b>25</b>   | Federal income tax withheld from:   |            |         |
|                 | <b>a</b>  | Form(s) W-2 . . . . .   | <b>25a</b> | 20,371. |
|                 | <b>b</b>  | Form(s) 1099 . . . . .  | <b>25b</b> |         |
|                 | <b>c</b>  | Other forms (see instructions) . . . . .                                  | <b>25c</b> |         |
|                 | <b>d</b>  | Add lines 25a through 25c . . . . .                                       | <b>25d</b> | 20,371. |
|                 | <b>e</b>  | Form(s) 8805 . . . . .  | <b>25e</b> |         |
|                 | <b>f</b>  | Form(s) 8288-A . . . . .  | <b>25f</b> |         |
|                 | <b>g</b>  | Form(s) 1042-S . . . . .  | <b>25g</b> |         |
|                 | <b>26</b>   | 2022 estimated tax payments and amount applied from 2021 return . . . . . | <b>26</b>  |         |
|                 | <b>27</b>   | Reserved for future use . . . . .   | <b>27</b>  |         |
| <b>28</b>       | Additional child tax credit from Schedule 8812 (Form 1040) . . . . .                                  | <b>28</b>   |            |         |
| <b>29</b>       | Credit for amount paid with Form 1040-C . . . . .   | <b>29</b>   |            |         |
| <b>30</b>       | Reserved for future use . . . . .   | <b>30</b>   |            |         |
| <b>31</b>       | Amount from Schedule 3 (Form 1040), line 15 . . . . .   | <b>31</b>   |            |         |
| <b>32</b>       | Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . . | <b>32</b>   |            |         |
| <b>33</b>       | Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .              | <b>33</b>   | 20,371.    |         |

|               |            |  |            |         |
|---------------|------------|--|------------|---------|
| <b>Refund</b> | <b>34</b>  | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .                     | <b>34</b>  | 13,361. |
|               | <b>35a</b> | Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>          | <b>35a</b> | 13,361. |
|               | <b>b</b>   | Routing number <u>3 2 2 2 7 1 6 2 7</u> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |            |         |
|               | <b>d</b>   | Account number <u>7 0 3 0 2 9 8 8 1</u>  |            |         |
|               | <b>e</b>   | If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.                     |            |         |
|               | <b>36</b>  | Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .   | <b>36</b>  |         |

|                       |           |   |           |  |
|-----------------------|-----------|---|-----------|--|
| <b>Amount You Owe</b> | <b>37</b> | Subtract line 33 from line 24. This is the <b>amount you owe</b> .<br>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . . | <b>37</b> |  |
|                       | <b>38</b> | Estimated tax penalty (see instructions) . . . . .  | <b>38</b> |  |

|                             |  |                 |   |
|-----------------------------|--|-----------------|---|
| <b>Third Party Designee</b> | Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b> |                 |   |
|                             | Designee's name _____  | Phone no. _____ | Personal identification number (PIN) <input type="text"/> |

|                  |  |                     |                                      |  |
|------------------|--|---------------------|--------------------------------------|--|
| <b>Sign Here</b> | 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<br>SOFTWARE ENGINEER | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |
|                  | Phone no. _____  | Email address _____ |                                      |  |

|                               |   |                            |            |                  |   |
|-------------------------------|---|----------------------------|------------|------------------|---|
| <b>Paid Preparer Use Only</b> | Preparer's name _____                             | Preparer's signature _____ | Date _____ | PTIN _____       | Check if:<br><input type="checkbox"/> Self-employed |
|                               | Firm's name GLOBAL TAXES LLC                      |                            |            | Phone no. _____  |   |
|                               | Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 |                            |            | Firm's EIN _____ |   |

**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](http://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  
GUNJAL A GUPTA

Your social security number  
691-50-4497

**Part I Additional Income**

|           |   |               |           |         |
|-----------|---|---------------|-----------|---------|
| <b>1</b>  | Taxable refunds, credits, or offsets of state and local income taxes . . . . .  |               | <b>1</b>  |         |
| <b>2a</b> | Alimony received . . . . .  |               | <b>2a</b> |         |
| <b>b</b>  | Date of original divorce or separation agreement (see instructions): _____  |               |           |         |
| <b>3</b>  | Business income or (loss). Attach Schedule C . . . . .  |               | <b>3</b>  |         |
| <b>4</b>  | Other gains or (losses). Attach Form 4797 . . . . .   |               | <b>4</b>  |         |
| <b>5</b>  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .   |               | <b>5</b>  | -8,047. |
| <b>6</b>  | Farm income or (loss). Attach Schedule F . . . . .  |               | <b>6</b>  |         |
| <b>7</b>  | Unemployment compensation . . . . .   |               | <b>7</b>  |         |
| <b>8</b>  | Other income:   |               |           |         |
| <b>a</b>  | Net operating loss . . . . .  | <b>8a</b> ( ) |           |         |
| <b>b</b>  | Gambling . . . . .  | <b>8b</b>     |           |         |
| <b>c</b>  | Cancellation of debt . . . . .  | <b>8c</b>     |           |         |
| <b>d</b>  | Foreign earned income exclusion from Form 2555 . . . . .  | <b>8d</b> ( ) |           |         |
| <b>e</b>  | Income from Form 8853 . . . . .   | <b>8e</b>     |           |         |
| <b>f</b>  | Income from Form 8889 . . . . .   | <b>8f</b>     |           |         |
| <b>g</b>  | Alaska Permanent Fund dividends . . . . .   | <b>8g</b>     |           |         |
| <b>h</b>  | Jury duty pay . . . . .   | <b>8h</b>     |           |         |
| <b>i</b>  | Prizes and awards . . . . .   | <b>8i</b>     |           |         |
| <b>j</b>  | Activity not engaged in for profit income . . . . .   | <b>8j</b>     |           |         |
| <b>k</b>  | Stock options . . . . .   | <b>8k</b>     |           |         |
| <b>l</b>  | 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 . . . . . | <b>8l</b>     |           |         |
| <b>m</b>  | Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .   | <b>8m</b>     |           |         |
| <b>n</b>  | Section 951(a) inclusion (see instructions) . . . . .   | <b>8n</b>     |           |         |
| <b>o</b>  | Section 951A(a) inclusion (see instructions) . . . . .  | <b>8o</b>     |           |         |
| <b>p</b>  | Section 461(l) excess business loss adjustment . . . . .  | <b>8p</b>     |           |         |
| <b>q</b>  | Taxable distributions from an ABL account (see instructions) . . . . .  | <b>8q</b>     |           |         |
| <b>r</b>  | Scholarship and fellowship grants not reported on Form W-2 . . . . .  | <b>8r</b>     |           |         |
| <b>s</b>  | Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .  | <b>8s</b> ( ) |           |         |
| <b>t</b>  | Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .                                   | <b>8t</b>     |           |         |
| <b>u</b>  | Wages earned while incarcerated . . . . .   | <b>8u</b>     |           |         |
| <b>z</b>  | Other income. List type and amount: _____   | <b>8z</b>     |           |         |
| <b>9</b>  | Total other income. Add lines 8a through 8z . . . . .   |               | <b>9</b>  |         |
| <b>10</b> | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8   |               | <b>10</b> | -8,047. |

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

|            |  |            |            |
|------------|--|------------|------------|
| <b>11</b>  | Educator expenses . . . . .  |            | <b>11</b>  |
| <b>12</b>  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .  |            | <b>12</b>  |
| <b>13</b>  | Health savings account deduction. Attach Form 8889 . . . . .   |            | <b>13</b>  |
| <b>14</b>  | Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .  |            | <b>14</b>  |
| <b>15</b>  | Deductible part of self-employment tax. Attach Schedule SE . . . . .   |            | <b>15</b>  |
| <b>16</b>  | Self-employed SEP, SIMPLE, and qualified plans . . . . .   |            | <b>16</b>  |
| <b>17</b>  | Self-employed health insurance deduction . . . . .   |            | <b>17</b>  |
| <b>18</b>  | Penalty on early withdrawal of savings . . . . .   |            | <b>18</b>  |
| <b>19a</b> | Alimony paid . . . . .   |            | <b>19a</b> |
| <b>b</b>   | Recipient's SSN . . . . .  |            |            |
| <b>c</b>   | Date of original divorce or separation agreement (see instructions): _____   |            |            |
| <b>20</b>  | IRA deduction . . . . .  |            | <b>20</b>  |
| <b>21</b>  | Student loan interest deduction . . . . .  |            | <b>21</b>  |
| <b>22</b>  | Reserved for future use . . . . .  |            | <b>22</b>  |
| <b>23</b>  | Archer MSA deduction . . . . .   |            | <b>23</b>  |
| <b>24</b>  | Other adjustments:   |            |            |
| <b>a</b>   | Jury duty pay (see instructions) . . . . .   | <b>24a</b> |            |
| <b>b</b>   | Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .                                       | <b>24b</b> |            |
| <b>c</b>   | Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .   | <b>24c</b> |            |
| <b>d</b>   | Reforestation amortization and expenses . . . . .  | <b>24d</b> |            |
| <b>e</b>   | Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .  | <b>24e</b> |            |
| <b>f</b>   | Contributions to section 501(c)(18)(D) pension plans . . . . .   | <b>24f</b> |            |
| <b>g</b>   | Contributions by certain chaplains to section 403(b) plans . . . . .   | <b>24g</b> |            |
| <b>h</b>   | Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .  | <b>24h</b> |            |
| <b>i</b>   | 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 . . . . . | <b>24i</b> |            |
| <b>j</b>   | Housing deduction from Form 2555 . . . . .   | <b>24j</b> |            |
| <b>k</b>   | Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .  | <b>24k</b> |            |
| <b>z</b>   | Other adjustments. List type and amount: _____   | <b>24z</b> |            |
| <b>25</b>  | Total other adjustments. Add lines 24a through 24z . . . . .   |            | <b>25</b>  |
| <b>26</b>  | Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .   |            | <b>26</b>  |

**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](http://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  
GUNJAL A GUPTA

Your social security number  
691-50-4497

**Part I Nonrefundable Credits**

|          |  |           |        |
|----------|--|-----------|--------|
| <b>1</b> | Foreign tax credit. Attach Form 1116 if required . . . . .                                       | <b>1</b>  |        |
| <b>2</b> | Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . . | <b>2</b>  |        |
| <b>3</b> | Education credits from Form 8863, line 19 . . . . .  | <b>3</b>  |        |
| <b>4</b> | Retirement savings contributions credit. Attach Form 8880 . . . . .                              | <b>4</b>  |        |
| <b>5</b> | Residential energy credits. Attach Form 5695 . . . . .   | <b>5</b>  |        |
| <b>6</b> | Other nonrefundable credits:   |           |        |
| <b>a</b> | General business credit. Attach Form 3800 . . . . .  | <b>6a</b> |        |
| <b>b</b> | Credit for prior year minimum tax. Attach Form 8801 . . . . .                                    | <b>6b</b> |        |
| <b>c</b> | Adoption credit. Attach Form 8839 . . . . .  | <b>6c</b> |        |
| <b>d</b> | Credit for the elderly or disabled. Attach Schedule R . . . . .                                  | <b>6d</b> |        |
| <b>e</b> | Alternative motor vehicle credit. Attach Form 8910 . . . . .                                     | <b>6e</b> |        |
| <b>f</b> | Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .                               | <b>6f</b> | 7,500. |
| <b>g</b> | Mortgage interest credit. Attach Form 8396 . . . . .   | <b>6g</b> |        |
| <b>h</b> | District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .                     | <b>6h</b> |        |
| <b>i</b> | Qualified electric vehicle credit. Attach Form 8834 . . . . .                                    | <b>6i</b> |        |
| <b>j</b> | Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .                   | <b>6j</b> |        |
| <b>k</b> | Credit to holders of tax credit bonds. Attach Form 8912 . . . . .                                | <b>6k</b> |        |
| <b>l</b> | Amount on Form 8978, line 14. See instructions . . . . .   | <b>6l</b> |        |
| <b>z</b> | Other nonrefundable credits. List type and amount: _____<br>_____                                | <b>6z</b> |        |
| <b>7</b> | Total other nonrefundable credits. Add lines 6a through 6z . . . . .                             | <b>7</b>  | 7,500. |
| <b>8</b> | Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . . | <b>8</b>  | 7,500. |

(continued on page 2)

**Part II Other Payments and Refundable Credits**

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

**SCHEDULE NEC  
(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form1040NR](http://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

GUNJAL A GUPTA

Your identifying number

691-50-4497

Enter **amount of income** under the appropriate rate of tax. See instructions.

| Nature of Income  |            | (a) 10% | (b) 15% | (c) 30% | (d) Other (specify) |   |
|---|------------|---------|---------|---------|---------------------|---|
|   |            |         |         |         | %                   | % |
| <b>1</b> Dividends and dividend equivalents:  |            |         |         |         |                     |   |
| <b>a</b> Dividends paid by U.S. corporations . . . . .  | <b>1a</b>  |         |         |         |                     |   |
| <b>b</b> Dividends paid by foreign corporations . . . . .   | <b>1b</b>  |         |         |         |                     |   |
| <b>c</b> Dividend equivalent payments received with respect to section 871(m) transactions  | <b>1c</b>  |         |         |         |                     |   |
| <b>2</b> Interest:  |            |         |         |         |                     |   |
| <b>a</b> Mortgage . . . . .   | <b>2a</b>  |         |         |         |                     |   |
| <b>b</b> Paid by foreign corporations . . . . .   | <b>2b</b>  |         |         |         |                     |   |
| <b>c</b> Other . . . . .  | <b>2c</b>  |         |         |         |                     |   |
| <b>3</b> Industrial royalties (patents, trademarks, etc.) . . . . .   | <b>3</b>   |         |         |         |                     |   |
| <b>4</b> Motion picture or TV copyright royalties . . . . .   | <b>4</b>   |         |         |         |                     |   |
| <b>5</b> Other royalties (copyrights, recording, publishing, etc.) . . . . .  | <b>5</b>   |         |         |         |                     |   |
| <b>6</b> Real property income and natural resources royalties . . . . .   | <b>6</b>   |         |         |         |                     |   |
| <b>7</b> Pensions and annuities . . . . .   | <b>7</b>   |         |         |         |                     |   |
| <b>8</b> Social security benefits . . . . .   | <b>8</b>   |         |         |         |                     |   |
| <b>9</b> Capital gain from line 18 below . . . . .  | <b>9</b>   |         |         |         |                     |   |
| <b>10</b> Gambling—Residents of Canada only. Enter net income in column (c).<br>If zero or less, enter -0-.   |            |         |         |         |                     |   |
| <b>a</b> Winnings _____   |            |         |         |         |                     |   |
| <b>b</b> Losses _____   | <b>10c</b> |         |         |         |                     |   |
| <b>11</b> Gambling winnings—Residents of countries other than Canada.<br>Note: Losses not allowed . . . . .   | <b>11</b>  |         |         |         |                     |   |
| <b>12</b> Other (specify): _____  |            |         |         |         |                     |   |
|   | <b>12</b>  |         |         |         |                     |   |
| <b>13</b> Add lines 1a through 12 in columns (a) through (d) . . . . .  | <b>13</b>  |         |         |         |                     |   |
| <b>14</b> Multiply line 13 by rate of tax at top of each column . . . . .   | <b>14</b>  |         |         |         |                     |   |
| <b>15</b> 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 | <b>15</b>  |         |         |         |                     |   |

**Capital Gains and Losses From Sales or Exchanges of Property**

| Enter only the capital gains and losses from property sales or exchanges that are from sources 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).<br><br>Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both. | <b>16</b> | (a) Kind of property and description<br>(if necessary, attach statement of descriptive details not shown below)                   | (b) Date acquired<br>mm/dd/yyyy | (c) Date sold<br>mm/dd/yyyy | (d) Sales price | (e) Cost or other basis | (f) LOSS  | (g) GAIN  |
|--|-----------|---|---------------------------------|-----------------------------|-----------------|-------------------------|---|---|
|  |           |   |                                 |                             |                 |                         | If (e) is more than (d), subtract (d) from (e). | If (d) is more than (e), subtract (e) from (d). |
|  |           |   |                                 |                             |                 |                         |   |   |
|  |           |   |                                 |                             |                 |                         |   |   |
|  |           |   |                                 |                             |                 |                         |   |   |
|  |           |   |                                 |                             |                 |                         |   |   |
|  | <b>17</b> | Add columns (f) and (g) of line 16 . . . . .  |                                 |                             |                 |                         | ( )   |   |
|  | <b>18</b> | 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- . . . . . |                                 |                             |                 |                         |   |   |



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

Department of the Treasury  
Internal Revenue Service

**Other Information**

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

**Attach to Form 1040-NR.  
Answer all questions.**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

GUNJAL A GUPTA

691-50-4497

- A** Of what country or countries were you a citizen or national during the tax year? INDIA
- B** In what country did you claim residence for tax purposes during the tax year? United States
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No
- D** Were you ever:
1. A U.S. citizen?  Yes  No
2. A green card holder (lawful permanent resident) of the United States?  Yes  No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** 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. immigration status on the last day of the tax year. F1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No
- 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, **check the box for Canada or Mexico** and skip to item H.  Canada  Mexico

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2020 \_\_\_\_\_, 2021 \_\_\_\_\_, and 2022 365.
- I** Did you file a U.S. income tax return for any prior year?  Yes  No
- If "Yes," give the latest year and form number you filed: \_\_\_\_\_
- J** Are you filing a return for a trust?  Yes  No
- If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No
- K** Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No
- If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No

**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.

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|-------------|------------------------|---|---|
|             |                        |   |   |
|             |                        |   |   |
|             |                        |   |   |

**(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?  Yes  No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  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 with a U.S. trade or business under section 871(d). See instructions . . . . .
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**

OMB No. 1545-0074

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

**2022**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

GUNJAL A GUPTA

691-50-4497

**Part I Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** JATRA ROAD, WANI YAVATMAL MAHARASHTRA IN 445304

**B**  
**C**

| 1b Type of Property (from list below) | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days |   | Personal Use Days | QJV                      |
|---------------------------------------|--|------------------|---|-------------------|--------------------------|
|                                       |  | A                | B | C                 |                          |
| <b>A</b> 3                            |  | 365              |   | 0                 | <input type="checkbox"/> |
| <b>B</b>                              |  |                  |   |                   | <input type="checkbox"/> |
| <b>C</b>                              |  |                  |   |                   | <input type="checkbox"/> |

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

| Income:   | Properties:          |   |   |
|---|----------------------|---|---|
|   | A                    | B | C |
| <b>3</b> Rents received . . . . .   | <b>3</b> 550.        |   |   |
| <b>4</b> Royalties received . . . . .   | <b>4</b>             |   |   |
| <b>Expenses:</b>  |                      |   |   |
| <b>5</b> Advertising . . . . .  | <b>5</b>             |   |   |
| <b>6</b> Auto and travel (see instructions) . . . . .   | <b>6</b>             |   |   |
| <b>7</b> Cleaning and maintenance . . . . .   | <b>7</b> 1,285.      |   |   |
| <b>8</b> Commissions . . . . .  | <b>8</b>             |   |   |
| <b>9</b> Insurance . . . . .  | <b>9</b>             |   |   |
| <b>10</b> Legal and other professional fees . . . . .   | <b>10</b>            |   |   |
| <b>11</b> Management fees . . . . .   | <b>11</b> 958.       |   |   |
| <b>12</b> Mortgage interest paid to banks, etc. (see instructions)  | <b>12</b>            |   |   |
| <b>13</b> Other interest . . . . .  | <b>13</b>            |   |   |
| <b>14</b> Repairs . . . . .   | <b>14</b> 2,659.     |   |   |
| <b>15</b> Supplies . . . . .  | <b>15</b> 2,036.     |   |   |
| <b>16</b> Taxes . . . . .   | <b>16</b>            |   |   |
| <b>17</b> Utilities . . . . .   | <b>17</b> 1,659.     |   |   |
| <b>18</b> Depreciation expense or depletion . . . . .   | <b>18</b>            |   |   |
| <b>19</b> Other (list) _____  | <b>19</b>            |   |   |
| <b>20</b> Total expenses. Add lines 5 through 19 . . . . .  | <b>20</b> 8,597.     |   |   |
| <b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .  | <b>21</b> -8,047.    |   |   |
| <b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | <b>22</b> (-8,047.)  |   |   |
| <b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b> 550.      |   |   |
| <b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .   | <b>23b</b>           |   |   |
| <b>c</b> Total of all amounts reported on line 12 for all properties . . . . .  | <b>23c</b>           |   |   |
| <b>d</b> Total of all amounts reported on line 18 for all properties . . . . .  | <b>23d</b>           |   |   |
| <b>e</b> Total of all amounts reported on line 20 for all properties . . . . .  | <b>23e</b> 8,597.    |   |   |
| <b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | <b>24</b>            |   |   |
| <b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .  | <b>25</b> ( 8,047. ) |   |   |
| <b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b> -8,047.    |   |   |

# Health Savings Accounts (HSAs)

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

**2022**  
Attachment  
Sequence No. **52**

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

Social security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
691-50-4497

GUNJAL A GUPTA

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

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

|           |  |   |
|-----------|--|---|
| <b>1</b>  | Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .   | <input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family |
| <b>2</b>  | 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.  |
| <b>3</b>  | If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . . | 3 3,650.  |
| <b>4</b>  | 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.  |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | 5 3,650.  |
| <b>6</b>  | 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.  |
| <b>7</b>  | 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.  |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | 8 3,650.  |
| <b>9</b>  | Employer contributions made to your HSAs for 2022 . . . . .  | 9 603.  |
| <b>10</b> | Qualified HSA funding distributions . . . . .  | 10  |
| <b>11</b> | Add lines 9 and 10 . . . . .   | 11 603.   |
| <b>12</b> | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | 12 3,047.   |
| <b>13</b> | <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 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  | 13 0.   |

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

|            |  |     |
|------------|--|-----|
| <b>14a</b> | Total distributions you received in 2022 from all HSAs (see instructions) . . . . .  | 14a |
| <b>b</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 |
| <b>c</b>   | Subtract line 14b from line 14a . . . . .  | 14c |
| <b>15</b>  | Qualified medical expenses paid using HSA distributions (see instructions) . . . . .   | 15  |
| <b>16</b>  | <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  |
| <b>17a</b> | 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 . . . . . <input type="checkbox"/>  |     |
| <b>b</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 III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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

**Qualified Plug-in Electric Drive Motor Vehicle Credit**  
**(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)**

OMB No. 1545-2137

Attach to your tax return.

Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

Attachment  
 Sequence No. **69**

Name(s) shown on return

GUNJAL A GUPTA

Identifying number

691-50-4497

**Note:** This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

|   |           | (a) Vehicle 1<br>2022                    | (b) Vehicle 2 |
|---|-----------|--|---------------|
| <b>1</b> Year, make, and model of vehicle . . . . .   | <b>1</b>  | CHEVROLET BOLT EUV<br>CHEVROLET BOLT EUV |               |
| <b>2</b> Vehicle identification number (see instructions) . . . . .   | <b>2</b>  | 1G1FY6S00P4109430                        |               |
| <b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY)  | <b>3</b>  | 11/13/2022                               |               |
| <b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . . | <b>4a</b> | 7,500.                                   |               |
| <b>b</b> Phase-out percentage (see instructions) . . . . .  | <b>4b</b> | 100.00 %                                 | %             |
| <b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .  | <b>4c</b> | 7,500.                                   |               |

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

|   |           |       |       |
|---|-----------|-------|-------|
| <b>5</b> Business/investment use percentage (see instructions)  | <b>5</b>  | %     | %     |
| <b>6</b> Multiply line 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11  | <b>6</b>  |       |       |
| <b>7</b> Section 179 expense deduction (see instructions) . . . . .   | <b>7</b>  |       |       |
| <b>8</b> Subtract line 7 from line 6 . . . . .  | <b>8</b>  |       |       |
| <b>9</b> Multiply line 8 by 10% (0.10) . . . . .  | <b>9</b>  |       |       |
| <b>10</b> Maximum credit per vehicle . . . . .  | <b>10</b> | 2,500 | 2,500 |
| <b>11</b> For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 . . . . .  | <b>11</b> |       |       |
| <b>12</b> Add columns (a) and (b) on line 11 . . . . .  | <b>12</b> |       |       |
| <b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .   | <b>13</b> |       |       |
| <b>14</b> <b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y . . . . . | <b>14</b> |       |       |

**Note:** Complete Part III to figure any credit for the personal use part of the vehicle.

**Part III Credit for Personal Use Part of Vehicle**

|   | (a) Vehicle 1 | (b) Vehicle 2 |
|---|---------------|---------------|
| <b>15</b> If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .   | 7,500.        |               |
| <b>16</b> Multiply line 15 by 10% (0.10) . . . . .  |               |               |
| <b>17</b> Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .  |               |               |
| <b>18</b> For vehicles with four or more wheels placed in service before 2023, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17. For vehicles placed in service after 2022, see instructions . . . . . | 7,500.        |               |
| <b>19</b> Add columns (a) and (b) on line 18 . . . . .  |               | 7,500.        |
| <b>20</b> Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .   |               | 14,510.       |
| <b>21</b> Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .   |               |               |
| <b>22</b> Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .   |               | 14,510.       |
| <b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6f. If line 22 is smaller than line 19, see instructions . . . . .  |               | 7,500.        |

**Passive Activity Loss Limitations**

See separate instructions.  
 Attach to Form 1040, 1040-SR, or 1041.  
 Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

|   |                                   |
|---|-----------------------------------|
| Name(s) shown on return<br>GUNJAL A GUPTA | Identifying number<br>691-50-4497 |
|---|-----------------------------------|

**Part I 2022 Passive Activity Loss**  
**Caution:** Complete Parts IV and V before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

|  |           |             |  |          |
|--|-----------|-------------|--|----------|
| <b>1a</b> Activities with net income (enter the amount from Part IV, column (a)) . . . . .   | <b>1a</b> | 0 .         |  |          |
| <b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .      | <b>1b</b> | ( 8,047 . ) |  |          |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . . . . | <b>1c</b> | ( )         |  |          |
| <b>d</b> Combine lines 1a, 1b, and 1c . . . . .  | <b>1d</b> |             |  | -8,047 . |

**All Other Passive Activities**

|  |           |     |  |          |
|--|-----------|-----|--|----------|
| <b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .  | <b>2a</b> |     |  |          |
| <b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .   | <b>2b</b> | ( ) |  |          |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .  | <b>2c</b> | ( ) |  |          |
| <b>d</b> Combine lines 2a, 2b, and 2c . . . . .  | <b>2d</b> |     |  |          |
| <b>3</b> Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used . . . . . | <b>3</b>  |     |  | -8,047 . |

If line 3 is a loss and: • Line 1d is a loss, go to Part II.  
 • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**  
**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

|  |          |           |
|--|----------|-----------|
| <b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .   | <b>4</b> | 8,047 .   |
| <b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .   | <b>5</b> | 150,000 . |
| <b>6</b> Enter modified adjusted gross income, but not less than zero. See instructions<br><b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7. | <b>6</b> | 106,870 . |
| <b>7</b> Subtract line 6 from line 5 . . . . .   | <b>7</b> | 43,130 .  |
| <b>8</b> Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions   | <b>8</b> | 21,565 .  |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8 . . . . .  | <b>9</b> | 8,047 .   |

**Part III Total Losses Allowed**

|   |           |         |
|---|-----------|---------|
| <b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .  | <b>10</b> | 0 .     |
| <b>11 Total losses allowed from all passive activities for 2022.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return . . . . . | <b>11</b> | 8,047 . |

**Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c.** See instructions.

| Name of activity                                    | Current year             |                        | Prior years                  | Overall gain or loss |          |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
|   | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain             | (e) Loss |
| JATRA ROAD, WANI                                    | 0 .                      | 8,047 .                |                              |                      | 8,047 .  |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c | 0 .                      | 8,047 .                |                              |                      |          |

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

| Name of activity                                    | Current year             |                        | Prior years                  | Overall gain or loss |          |
|---|--------------------------|------------------------|------------------------------|----------------------|----------|
|   | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain             | (e) Loss |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c |                          |                        |                              |                      |          |

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

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio  | (c) Special allowance | (d) Subtract column (c) from column (a). |
|------------------|---|----------|------------|-----------------------|--|
| JATRA ROAD, WANI | E Ln 22   | 8,047.   | 1.00000000 | 8,047.                | 0.                                       |
|                  |   |          |            |                       |  |
|                  |   |          |            |                       |  |
|                  |   |          |            |                       |  |
| <b>Total</b>     |   | 8,047.   | 1.00       | 8,047.                | 0.                                       |

**Part VII Allocation of Unallowed Losses.** See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|------------------|---|----------|-----------|--------------------|
|                  |   |          |           |                    |
|                  |   |          |           |                    |
|                  |   |          |           |                    |
|                  |   |          |           |                    |
| <b>Total</b>     |   |          | 1.00      |                    |

**Part VIII Allowed Losses.** See instructions.

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|---|----------|--------------------|------------------|
|                  |   |          |                    |                  |
|                  |   |          |                    |                  |
|                  |   |          |                    |                  |
|                  |   |          |                    |                  |
| <b>Total</b>     |   |          |                    |                  |