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

OMB No. 1545-0074

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

For the year Ja	ın. 1–C	Dec. 31, 2022, or other tax year begin	ning	, 2022,	ending		, 20	See separate instructions.
Filing Status		Single Married filing sep	• .	•	ng surviving spouse			state
Check only one box.								
Your first name	e and i	middle initial	Last na	ame				dentifying number structions)
TEENA			KUNS	OTH			012-	-17-9658
Home address	(numl	per and street). If you have a P.O. bo	x, see ins	tructions.				Apt. no.
33 8TH S'	Г				17	740		
City, town, or p	oost o	ffice. If you have a foreign address, a	lso comp	lete spaces below.		State		ZIP code
SAN FRAN	CISC	0				CA		94103
Foreign countr	y nam	е	Foreigr	n province/state/county		Foreig	n postal co	ode
Digital Asset		ny time during 2022, did you: (a) rece erwise dispose of a digital asset (or a					or (b) sell,	exchange, gift, or . Yes No
Dependents	s					(4)	Check the bo	x if qualifies for (see inst.):
(see instructions		(1) First name Last name	•	(2) Dependent's identifying number	(3) Relationship to y	ou C	child tax cred	dit Credit for other dependents
If we are the section.								
If more than fou dependents, see				4				
instructions and	1							
check here								
Income	1a	Total amount from Form(s) W-2, bo						204,275.
Effectively	b	Household employee wages not re						
Connected	С	Tip income not reported on line 1a	`					
With U.S.	d	Medicaid waiver payments not repo						
Trade or	е	Taxable dependent care benefits fr					. 1e	
Business	f	Employer-provided adoption benef		· ·			. 1f	+
Attach	g	Wages from Form 8919, line 6 .					. 1g	
Form(s) W-2,	h :	Other earned income (see instruction	· ·				. 1h	
1042-S, SSA-1042-S.	i :	Reserved for future use			1i		4:	
RRB-1042-S,	J			No Ol (Form 1040 ND)	:+am		. <u>1j</u>	
and 8288-A	k	Total income exempt by a treaty fro		ule OI (Form 1040-NR),	1k			
here. Also attach	z	Add lines 1a through 1h			IK		. 1z	204,275.
Form(s)	2a		a	h Tay	xable interest			
1099-R if			a		dinary dividends .		. 3b	
tax was withheld.	4a		a		xable amount			
If you did not	5a		a		xable amount			+
get a Form	6							
W-2, see instructions.	7	Capital gain or (loss). Attach Sched						6,129.
monuciono.	8	Other income from Schedule 1 (For	•	, '	•		_	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and						198,519.
	10	Adjustments to income:		•				,
	а	From Schedule 1 (Form 1040), line	26		10a			
	b	Reserved for future use			10b			
	С	Reserved for future use			10c			
	d	Enter the amount from line 10a. The	ese are yo	our total adjustments t e	o income		. 100	t l
	11	Subtract line 10d from line 9. This is	s your ad	justed gross income			. 11	198,519.
	12	Itemized deductions (from Sched deduction (see instructions)				dia, stan n_US/India_'		12,950.
	13a	Qualified business income deduction			1 1			12,750.
	b	Exemptions for estates and trusts of						
	c	Add lines 13a and 13b					. 130	
	14							
	15	Subtract line 14 from line 11. If zero	or less.	enter -0 This is your ta	xable income .			

Tax and	16	Tax (see instructions). Check if any from Form	m(s): 1 88	14 2 🗌 4	972	₃ 🗆		16	39,614.
Credits	17	Amount from Schedule 2 (Form 1040), line	3					17	0.
	18	Add lines 16 and 17						18	39,614.
	19	Child tax credit or credit for other depende	nts from Schedu	ule 8812 (Form	1040) .			19	
	20	Amount from Schedule 3 (Form 1040), line	8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18. If zero or less	, enter -0					22	39,614.
	23a	Tax on income not effectively connected will Schedule NEC (Form 1040-NR), line 15 .							
	b	Other taxes, including self-employment tax line 21	•	` ,), 23b				
	С	Transportation tax (see instructions)							
	d	Add lines 23a through 23c						23d	
	24	Add lines 22 and 23d. This is your total tax	· · · · · ·					24	39,614.
Payments	25	Federal income tax withheld from:							
	а	Form(s) W-2			25a	38	,585.		
	b	Form(s) 1099			25b				
	С	Other forms (see instructions)							
	d	Add lines 25a through 25c						25d	38,585.
	е	Form(s) 8805						25e	
	f	Form(s) 8288-A						25f	
	g	Form(s) 1042-S						25g	
	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				
	32	Add lines 28, 29, and 31. These are your to						32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. Tl						33	38,585.
Refund	34	If line 33 is more than line 24, subtract line			-	-		34	
	35a	Amount of line 34 you want refunded to you						35a	
Direct deposit? See instructions.	b	Routing number X X X X X X		c Type:			Savings		
see manachons.	d	Account number X X X X X X							
	е	If you want your refund check mailed to an	address outsid	e the United St	ates not	shown on	page 1,		
		enter it here.			11				
	36	Amount of line 34 you want applied to you		ed tax	36				
Amount	37	Subtract line 33 from line 24. This is the an For details on how to pay, go to <i>www.irs.go</i>	=	in atwortions	_				1 000
You Owe	00	1 3.0	•		1 1			37	1,029.
	38	Estimated tax penalty (see instructions)			38		. 0		ow. 🛛 No
Third Party	,	u want to allow another person to discuss th		e IRS? See Inst	tructions.		s. Comple		ow. 🔼 No
Designee	Designame	nee's	Phone no.			Persor numbe	nal identific	cation	
Designee		penalties of perjury, I declare that I have examined		oomponing ook	adulas and		, ,	hoot o	f my knowledge and
		they are true, correct, and complete. Declaration o							
Sign	Yours	signature	Date	Your occupation	on		If the	IRS se	ent you an Identity
Here									PIN, enter it here
				SOFTWARE	ENGIN	IEER	(see	inst.)	
	Phone		Email address		1 -			-	
Paid	•		s signature		Date		PTIN		Check if:
Preparer	SYAM		IYA RAM SAGAR	GUPTA TALLA	M 04/1	.3/2023	P02082	703	Self-employed
Use Only		name GLOBAL TAXES LLC					Phone no	, -	78)965-9522
	Firm's	address 245 DOONEY OF F DD	TINICMITOR NT	T 00016			Firm's FII	N Q	4-3171965

Form 1040-NR (2022)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

TEENA KUNSOTH

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.

Your social security number 012-17-9658

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta		5	-11,899.
6	Farm income or (loss). Attach Schedule F		6	7
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
_	1040, line 1a or 1d	8s (<u> </u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t	_	
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
_	Tatal atherina and Add Sana Oathraveh Oa	8z		
9 10	Total other income. Add lines 8a through 8z		10	_11 899

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-ba	sis government		
	officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 .		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
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)	а		
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit	b		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses	d		
е	Repayment of supplemental unemployment benefits under the Trade	_		
	Act of 1974	-		
f				
g	Contributions by certain chaplains to section 403(b) plans	9		
h	discrimination claims (see instructions)	h		
	Attorney fees and court costs you paid in connection with an award	11		
	from the IRS for information you provided that helped the IRS detect			
	tax law violations	li		
i	Housing deduction from Form 2555			
J k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	7		
	1041)	k		
z	Other adjustments. List type and amount:			
_	24	z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. En	nter here and on		
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

Capital Gains and Losses

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **12**

	(s) shown on return ENA KUNSOTH			1	social se	ecurity number 9658
	ou dispose of any investment(s) in a qualified opportunity tes," attach Form 8949 and see its instructions for additiona	•	•	_		
Pa	Short-Term Capital Gains and Losses—Ger	nerally Assets I	Held One Year	or Less(see ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	Adjustm to gain or lo Form(s) 894 line 2, colu	oss from 9, Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
	Totals for all transactions reported on Form(s) 8949 with Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked	38,865.	32,736.			6,129.
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term gain from Form 6252 and short-term gain or (lo	oss) from Forms 4	684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	S corporations,	estates, and tr	usts from	1 5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions		our Capital Loss		r 6	(
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise					6,129.
Par	t II Long-Term Capital Gains and Losses – Ger	nerally Assets H	leld More Than	One Yea	ır (see i	instructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustm to gain or lo Form(s) 894 line 2, colo	oss from 9, Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
	Net long-term gain or (loss) from partnerships, S corporati	ions, estates, and	trusts from Scheo	dule(s) K-1	12	
	Capital gain distributions. See the instructions				13	
	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions				14	(
15	Net long-term capital gain or (loss). Combine lines 8a	through 14 in co	lumn (h). Then, go	o to Part II	I	

REV 03/24/23 PRO

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

Part	Summary		
16	Combine lines 7 and 15 and enter the result	16	6,129.
	• If line 16 is a gain , enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.		
	• If line 16 is a loss , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 both gains?		
	Yes. Go to line 18.X No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.		
	No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
	• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
	No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Form **8949**

Department of the Treasury Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Go to www.irs.gov/Form8949 for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2022

Attachment
Sequence No. 12A

Name(s) shown on return
TEENA KUNSOTH

Social security number or taxpayer identification number 012-17-9658

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

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

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

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

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

(B) Short-term transactions (C) Short-term transactions	•	. ,	•	sis wasn't report	ed to the II	RS	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column</i> (e) in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) (g) Code(s) from instructions Amount of adjustment		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
CHARLES SCHWAB & CO., INC	01/01/22	12/31/22	38,865.	32,736.		aajaannen	6,129.
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 1b (if Box A above above is checked) or line 3 (if Box C	I here and inc is checked), lir	lude on your ne 2 (if Box B	38.865.	32.736.			6.129.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

REV 03/24/23 PRO

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

3

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

	Sequence No. 1
ur soci	al security number

Name(s) shown on return TEENA KUNSOTH 012-17-9658 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? ☐ Yes Physical address of each property (street, city, state, ZIP code) 1a Α В C 1b Type of Property **Personal Use** For each rental real estate property listed Fair Rental QJV (from list below) above, report the number of fair rental and Days 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: 7 Self-Rental 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties Properties: В C Income: 700. 3 4 Royalties received **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 1,200. 7 Cleaning and maintenance. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 11 11 Management fees 800. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 3,284. 14 14 Repairs . 15 Supplies 15 3,491. 16 16 Taxes 17 17 3,824. 18 18 Depreciation expense or depletion 19 Other (list) 19 20 20 Total expenses. Add lines 5 through 19 12,599. 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 -11,899. Deductible rental real estate loss after limitation, if any, 22 on Form 8582 (see instructions) -11,899. 700. 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 Total of all amounts reported on line 18 for all properties 23d 12,599. 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 11,899. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26

-11,899.

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

Form **8889**

Health Savings Accounts (HSAs)

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

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

OMB No. 1545-0074

2022
Attachment
Sequence No. 52

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

TEENA KUNSOTH

Department of the Treasury

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 012-17-9658

Befor	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requ	ired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	× Se	lf-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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , see the instructions for the amount to enter	3	3,650.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,650.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family		
	coverage under an HDHP at any time during 2022, see the instructions for the amount to enter	6	3,650.
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,650.
9	Employer contributions made to your HSAs for 2022		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	500.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,150.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have sepa a separate Part II for each spouse.	ırate 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	
C	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	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.	ons b	
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	
		1	