

# 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>PRASHANTH KULKARNI     | Social security number<br>671-46-5622          |
| Spouse's name<br>SINDUSHRUTHA GUNDAMARAJU | Spouse's social security number<br>679-73-7897 |

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

Enter whole dollars only on lines 1 through 5.

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

|   |   |          |
|---|---|----------|
| 1 Adjusted gross income . . . . .   | 1 | 240,563. |
| 2 Total tax . . . . .   | 2 | 37,452.  |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | 3 | 36,499.  |
| 4 Amount you want refunded to you . . . . .                               | 4 |          |
| 5 Amount you owe . . . . .  | 5 | 953.     |

## 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 

|   |   |   |   |   |
|---|---|---|---|---|
| 6 | 5 | 6 | 2 | 2 |
|---|---|---|---|---|

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

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

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

- I authorize GLOBAL TAXES LLC to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 3 | 7 | 8 | 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.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication – Practitioner PIN Method Only

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

|   |   |   |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 2 | 2 | 4 | 9 | 6 | 3 | 1 | 9 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|---|---|

  
Don't enter all zeros

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

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

Filing Status [ ] Single [X] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Personal information section including name, social security numbers, and home address.

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

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

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

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes dependent AHNA SHLOKA KULKARNI.

Main income table with columns for line numbers and amounts. Includes sections for Income, Attach Form(s) W-2 here, and Standard Deduction for.

Table with 2 columns: Description and Amount. Rows 16-24 include Tax and Credits with amounts like 39,189 and 37,452.

Table with 2 columns: Description and Amount. Rows 25-33 include Payments with amounts like 36,499 and 36,499.

If you have a qualifying child, attach Sch. EIC.

Table with 2 columns: Description and Amount. Rows 34-36 include Refund with amounts like 953.

Table with 2 columns: Description and Amount. Rows 37-38 include Amount You Owe with amount 953.

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

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

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

**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

PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU

Your social security number

671-46-5622

**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>  | -15,210. |
| <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>  | -13,244. |
| <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 ABLÉ 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> | -28,454. |

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 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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. **02**

|  |  |
|--|--|
| Name(s) shown on Form 1040, 1040-SR, or 1040-NR<br>PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU | Your social security number<br>671-46-5622 |
|--|--|

**Part I Tax**

|  |          |  |
|--|----------|--|
| 1 Alternative minimum tax. Attach Form 6251 . . . . .                                    | <b>1</b> |  |
| 2 Excess advance premium tax credit repayment. Attach Form 8962 . . . . .                | <b>2</b> |  |
| 3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . . | <b>3</b> |  |

**Part II Other Taxes**

|  |          |  |           |      |
|--|----------|--|-----------|------|
| 4 Self-employment tax. Attach Schedule SE . . . . .  |          |  | <b>4</b>  |      |
| 5 Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .  | <b>5</b> |  |           |      |
| 6 Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .  | <b>6</b> |  |           |      |
| 7 Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .   |          |  | <b>7</b>  |      |
| 8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . . |          |  | <b>8</b>  |      |
| 9 Household employment taxes. Attach Schedule H . . . . .  |          |  | <b>9</b>  |      |
| 10 Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .  |          |  | <b>10</b> |      |
| 11 Additional Medicare Tax. Attach Form 8959 . . . . .   |          |  | <b>11</b> | 263. |
| 12 Net investment income tax. Attach Form 8960 . . . . .   |          |  | <b>12</b> |      |
| 13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .                         |          |  | <b>13</b> |      |
| 14 Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .                                      |          |  | <b>14</b> |      |
| 15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .                                   |          |  | <b>15</b> |      |
| 16 Recapture of low-income housing credit. Attach Form 8611 . . . . .  |          |  | <b>16</b> |      |

*(continued on page 2)*

**Part II Other Taxes** *(continued)*

|           |   |            |           |
|-----------|---|------------|-----------|
| <b>17</b> | Other additional taxes:   |            |           |
| <b>a</b>  | Recapture of other credits. List type, form number, and amount:<br>_____  | <b>17a</b> |           |
| <b>b</b>  | Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .   | <b>17b</b> |           |
| <b>c</b>  | Additional tax on HSA distributions. Attach Form 8889 . . . . .   | <b>17c</b> |           |
| <b>d</b>  | Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .   | <b>17d</b> |           |
| <b>e</b>  | Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .  | <b>17e</b> |           |
| <b>f</b>  | Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .  | <b>17f</b> |           |
| <b>g</b>  | Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .   | <b>17g</b> |           |
| <b>h</b>  | Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .                                  | <b>17h</b> |           |
| <b>i</b>  | Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .  | <b>17i</b> |           |
| <b>j</b>  | Section 72(m)(5) excess benefits tax . . . . .  | <b>17j</b> |           |
| <b>k</b>  | Golden parachute payments . . . . .   | <b>17k</b> |           |
| <b>l</b>  | Tax on accumulation distribution of trusts . . . . .  | <b>17l</b> |           |
| <b>m</b>  | Excise tax on insider stock compensation from an expatriated corporation . . . . .  | <b>17m</b> |           |
| <b>n</b>  | Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .  | <b>17n</b> |           |
| <b>o</b>  | Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .   | <b>17o</b> |           |
| <b>p</b>  | Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .                                | <b>17p</b> |           |
| <b>q</b>  | Any interest from Form 8621, line 24 . . . . .  | <b>17q</b> |           |
| <b>z</b>  | Any other taxes. List type and amount: _____<br>_____   | <b>17z</b> |           |
| <b>18</b> | Total additional taxes. Add lines 17a through 17z . . . . .   |            | <b>18</b> |
| <b>19</b> | Reserved for future use . . . . .   |            | <b>19</b> |
| <b>20</b> | Section 965 net tax liability installment from Form 965-A . . . . .   | <b>20</b>  |           |
| <b>21</b> | Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . . |            | <b>21</b> |

263.

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

|  |  |   |
|--|--|---|
| Name of proprietor<br>SINDUSHRUTHA GUNDAMARAJU   |  | Social security number (SSN)<br>679-73-7897 |
| <b>A</b> Principal business or profession, including product or service (see instructions)<br>CRAFTS   | <b>B</b> Enter code from instructions<br>8 1 1 4 9 0 |   |
| <b>C</b> Business name. If no separate business name, leave blank.<br>ASK CRAFTS LLC   | <b>D</b> Employer ID number (EIN) (see instr.)       |   |
| <b>E</b> Business address (including suite or room no.) 3505 SAWTOOTH LN<br>City, town or post office, state, and ZIP code LITTLE ELM, TX 75068  |  |   |
| <b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____   |  |   |
| <b>G</b> Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |   |
| <b>H</b> If you started or acquired this business during 2022, check here <input type="checkbox"/>   |  |   |
| <b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                               |  |   |
| <b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |   |

**Part I Income**

|  |   |  |
|--|---|--|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/> | 1 |  |
| 2 Returns and allowances   | 2 |  |
| 3 Subtract line 2 from line 1  | 3 |  |
| 4 Cost of goods sold (from line 42)  | 4 |  |
| 5 <b>Gross profit.</b> Subtract line 4 from line 3   | 5 |  |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)   | 6 |  |
| 7 <b>Gross income.</b> Add lines 5 and 6   | 7 |  |

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

|  |     |        |  |     |          |
|--|-----|--------|--|-----|----------|
| 8 Advertising  | 8   |        | 18 Office expense (see instructions)   | 18  |          |
| 9 Car and truck expenses (see instructions)  | 9   | 5,863. | 19 Pension and profit-sharing plans    | 19  |          |
| 10 Commissions and fees  | 10  |        | 20 Rent or lease (see instructions):   |     |          |
| 11 Contract labor (see instructions)   | 11  |        | a Vehicles, machinery, and equipment   | 20a |          |
| 12 Depletion   | 12  |        | b Other business property              | 20b |          |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)  | 13  |        | 21 Repairs and maintenance             | 21  | 1,667.   |
| 14 Employee benefit programs (other than on line 19)   | 14  |        | 22 Supplies (not included in Part III) | 22  |          |
| 15 Insurance (other than health)   | 15  |        | 23 Taxes and licenses                  | 23  |          |
| 16 Interest (see instructions):  |     |        | 24 Travel and meals:                   |     |          |
| a Mortgage (paid to banks, etc.)   | 16a |        | a Travel                               | 24a | 2,960.   |
| b Other  | 16b |        | b Deductible meals (see instructions)  | 24b | 2,400.   |
| 17 Legal and professional services   | 17  |        | 25 Utilities                           | 25  | 2,320.   |
| 28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a   | 28  |        | 26 Wages (less employment credits)     | 26  |          |
| 29 Tentative profit or (loss). Subtract line 28 from line 7  | 29  |        | 27a Other expenses (from line 48)      | 27a |          |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30   | 30  |        | 27b <b>Reserved for future use</b>     | 27b |          |
| 31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.  | 31  |        |  |     | -15,210. |
| 32 If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |     |        |  |     |          |

32a  All investment is at risk.  
32b  Some investment is not at risk.



Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
35 Inventory at beginning of year.
36 Purchases less cost of items withdrawn for personal use
37 Cost of labor.
38 Materials and supplies
39 Other costs
40 Add lines 35 through 39
41 Inventory at end of year
42 Cost of goods sold. Subtract line 41 from line 40.

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business.

43 When did you place your vehicle in service for business purposes? 01/01/2022
44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:
a Business 9,730 b Commuting (see instructions) c Other 5,295
45 Was your vehicle available for personal use during off-duty hours?
46 Do you (or your spouse) have another vehicle available for personal use?
47a Do you have evidence to support your deduction?
b If "Yes," is the evidence written?

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Table with 2 columns for listing other business expenses not included on lines 8-26 or line 30.

48 Total other expenses. Enter here and on line 27a

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **12**

Name(s) shown on return

PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU

Your social security number

671-46-5622

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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 . |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .   | 2,994.                           | 2,250.                          |   | 744.  |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .  |                                  |                                 |   |   |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .  |                                  |                                 |   |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |   | <b>6</b> ( )  |
| <b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .  |                                  |                                 |   | <b>7</b> 744.   |

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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 . |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .  |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .   |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .  |                                  |                                 |  |   |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions . . . . .  |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |  | <b>14</b> ( )   |
| <b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .   |                                  |                                 |  | <b>15</b>   |

**Part III Summary**

|           |  |           |      |
|-----------|--|-----------|------|
| <b>16</b> | Combine lines 7 and 15 and enter the result . . . . .  | <b>16</b> | 744. |
|           | <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> |           |      |
| <b>17</b> | Are lines 15 and 16 <b>both</b> gains?<br><input type="checkbox"/> <b>Yes.</b> Go to line 18.<br><input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.   |           |      |
| <b>18</b> | If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .   | <b>18</b> |      |
| <b>19</b> | If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .   | <b>19</b> |      |
| <b>20</b> | Are lines 18 and 19 both zero or blank and you are not filing Form 4952?<br><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.<br><br><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.                             |           |      |
| <b>21</b> | If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:<br><ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>  | <b>21</b> | ( )  |
| <b>22</b> | Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?<br><br><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.<br><br><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.  |           |      |

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Social security number or taxpayer identification number

PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU

671-46-5622

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

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

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

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

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

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)   | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis<br>See the <b>Note</b> below<br>and see <i>Column (e)</i><br>in the separate<br>instructions. | Adjustment, if any, to gain or loss<br>If you enter an amount in column (g),<br>enter a code in column (f).<br><b>See the separate instructions.</b> |                                | (h)<br><b>Gain or (loss)</b><br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g). |      |
|------------------|--|---|--|--|--|--|--------------------------------|--|------|
|                  |  |   |  |  |  | (f)<br>Code(s) from<br>instructions  | (g)<br>Amount of<br>adjustment |  |      |
|                  | ROBINHOOD SECURITIES LLC   | 01/01/22                                | 12/31/22   | 2,994.   | 2,250.   |  |                                | 744.   |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
|                  |  |   |  |  |  |  |                                |  |      |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked). |   |  |  | 2,994.   | 2,250.   |                                |  | 744. |

**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.

**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

PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU

671-46-5622

**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** 178/5, BAYAMMATHOTA RAJENDRANAGAR MAHABUBNAGAR, TELANGANA IN 509001

**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 . . . . .  | 3           | 633.        |          |
| <b>4</b>         | Royalties received . . . . .  | 4           |             |          |
| <b>Expenses:</b> |   |             |             |          |
| <b>5</b>         | Advertising . . . . .   | 5           |             |          |
| <b>6</b>         | Auto and travel (see instructions) . . . . .  | 6           |             |          |
| <b>7</b>         | Cleaning and maintenance . . . . .  | 7           | 2,998.      |          |
| <b>8</b>         | Commissions . . . . .   | 8           |             |          |
| <b>9</b>         | Insurance . . . . .   | 9           |             |          |
| <b>10</b>        | Legal and other professional fees . . . . .   | 10          |             |          |
| <b>11</b>        | Management fees . . . . .   | 11          | 2,870.      |          |
| <b>12</b>        | Mortgage interest paid to banks, etc. (see instructions)  | 12          |             |          |
| <b>13</b>        | Other interest . . . . .  | 13          |             |          |
| <b>14</b>        | Repairs . . . . .   | 14          | 2,778.      |          |
| <b>15</b>        | Supplies . . . . .  | 15          | 2,632.      |          |
| <b>16</b>        | Taxes . . . . .   | 16          |             |          |
| <b>17</b>        | Utilities . . . . .   | 17          | 2,599.      |          |
| <b>18</b>        | Depreciation expense or depletion . . . . .   | 18          |             |          |
| <b>19</b>        | Other (list) _____  | 19          |             |          |
| <b>20</b>        | Total expenses. Add lines 5 through 19 . . . . .  | 20          | 13,877.     |          |
| <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> . . . . .  | 21          | -13,244.    |          |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | 22          | ( 13,244. ) | ( )      |
| <b>23a</b>       | Total of all amounts reported on line 3 for all rental properties . . . . .   | 23a         | 633.        |          |
| <b>b</b>         | Total of all amounts reported on line 4 for all royalty properties . . . . .  | 23b         |             |          |
| <b>c</b>         | Total of all amounts reported on line 12 for all properties . . . . .   | 23c         |             |          |
| <b>d</b>         | Total of all amounts reported on line 18 for all properties . . . . .   | 23d         |             |          |
| <b>e</b>         | Total of all amounts reported on line 20 for all properties . . . . .   | 23e         | 13,877.     |          |
| <b>24</b>        | <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | 24          |             |          |
| <b>25</b>        | <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here  | 25          | ( 13,244. ) |          |
| <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 . | 26          |             | -13,244. |

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

Your social security number

PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU

671-46-5622

**Part I Child Tax Credit and Credit for Other Dependents**

|           |   |           |          |          |
|-----------|---|-----------|----------|----------|
| <b>1</b>  | Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .  |           | <b>1</b> | 240,563. |
| <b>2a</b> | Enter income from Puerto Rico that you excluded . . . . .   | <b>2a</b> |          |          |
| <b>b</b>  | Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .  | <b>2b</b> | 0.       |          |
| <b>c</b>  | Enter the amount from line 15 of your Form 4563 . . . . .   | <b>2c</b> |          |          |
| <b>d</b>  | Add lines 2a through 2c . . . . .   | <b>2d</b> | 0.       |          |
| <b>3</b>  | Add lines 1 and 2d . . . . .  | <b>3</b>  | 240,563. |          |
| <b>4</b>  | Number of qualifying children under age 17 with the required social security number . . . . .   | <b>4</b>  | 1        |          |
| <b>5</b>  | Multiply line 4 by \$2,000 . . . . .  | <b>5</b>  | 2,000.   |          |
| <b>6</b>  | Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .   | <b>6</b>  | 0        |          |
|           | <b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.   |           |          |          |
| <b>7</b>  | Multiply line 6 by \$500 . . . . .  | <b>7</b>  |          |          |
| <b>8</b>  | Add lines 5 and 7 . . . . .   | <b>8</b>  | 2,000.   |          |
| <b>9</b>  | Enter the amount shown below for your filing status.<br>• Married filing jointly—\$400,000 }<br>• All other filing statuses—\$200,000 }   | <b>9</b>  | 400,000. |          |
| <b>10</b> | Subtract line 9 from line 3.<br>• If zero or less, enter -0-.<br>• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. } | <b>10</b> | 0.       |          |
| <b>11</b> | Multiply line 10 by 5% (0.05) . . . . .   | <b>11</b> | 0.       |          |
| <b>12</b> | Is the amount on line 8 more than the amount on line 11? . . . . .  | <b>12</b> | 2,000.   |          |
|           | <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.  |           |          |          |
|           | <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.   |           |          |          |
| <b>13</b> | Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .   | <b>13</b> | 39,189.  |          |
| <b>14</b> | Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b> . . . . .  | <b>14</b> | 2,000.   |          |

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

|            |  |            |    |
|------------|--|------------|----|
| <b>15</b>  | Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . . <input type="checkbox"/>   |            |    |
| <b>16a</b> | Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .   | <b>16a</b> | 0. |
| <b>b</b>   | Number of qualifying children under 17 with the required social security number: _____ x \$1,500.<br>Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .  | <b>16b</b> |    |
|            | <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.  |            |    |
| <b>17</b>  | Enter the <b>smaller</b> of line 16a or line 16b . . . . .   | <b>17</b>  |    |
| <b>18a</b> | Earned income (see instructions) . . . . .   | <b>18a</b> |    |
| <b>b</b>   | Nontaxable combat pay (see instructions) . . . . .   | <b>18b</b> |    |
| <b>19</b>  | Is the amount on line 18a more than \$2,500?<br><input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20.<br><input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .   | <b>19</b>  |    |
| <b>20</b>  | Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . .<br><b>Next.</b> On line 16b, is the amount \$4,500 or more?<br><input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27.<br><input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21. | <b>20</b>  |    |

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>21</b> | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. . . . . |           |  |
| <b>22</b> | Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .  | <b>22</b> |  |
| <b>23</b> | Add lines 21 and 22 . . . . .   | <b>23</b> |  |
| <b>24</b> | <b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. }<br><b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. }  | <b>24</b> |  |
| <b>25</b> | Subtract line 24 from line 23. If zero or less, enter -0- . . . . .   | <b>25</b> |  |
| <b>26</b> | Enter the <b>larger</b> of line 20 or line 25 . . . . .<br><b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.  | <b>26</b> |  |

**Part II-C Additional Child Tax Credit**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>27</b> | This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . . |           |  |
|           |  | <b>27</b> |  |

**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.  
671-46-5622

PRASHANTH KULKARNI

**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 type="checkbox"/> Self-only <input checked="" 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 . . . . .                        | <b>2</b> 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 . . . . . | <b>3</b> 7,300.   |
| <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 . . . . .                                       | <b>4</b> 0.   |
| <b>5</b>  | Subtract line 4 from line 3. If zero or less, enter -0- . . . . .  | <b>5</b> 7,300.   |
| <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 . . . . .   | <b>6</b> 7,300.   |
| <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 . . . . .   | <b>7</b>  |
| <b>8</b>  | Add lines 6 and 7 . . . . .  | <b>8</b> 7,300.   |
| <b>9</b>  | Employer contributions made to your HSAs for 2022 . . . . .  | <b>9</b> 1,200.   |
| <b>10</b> | Qualified HSA funding distributions . . . . .  | <b>10</b>   |
| <b>11</b> | Add lines 9 and 10 . . . . .   | <b>11</b> 1,200.  |
| <b>12</b> | Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   | <b>12</b> 6,100.  |
| <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.  | <b>13</b> 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) . . . . .  | <b>14a</b> |
| <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 . . . . . | <b>14b</b> |
| <b>c</b>   | Subtract line 14b from line 14a . . . . .  | <b>14c</b> |
| <b>15</b>  | Qualified medical expenses paid using HSA distributions (see instructions) . . . . .   | <b>15</b>  |
| <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 . . . . .  | <b>16</b>  |
| <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 . . . . .                  | <b>17b</b> |

**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 . . . . .  | <b>18</b> |
| <b>19</b> | Qualified HSA funding distribution . . . . .   | <b>19</b> |
| <b>20</b> | <b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f . . . . .                             | <b>20</b> |
| <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 . . . . . | <b>21</b> |



**Paid Preparer's Due Diligence Checklist**  
*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

|   |   |
|---|---|
| Taxpayer name(s) shown on return<br>PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU | Taxpayer identification number<br>671-46-5622   |
| Preparer's name<br>SYAM PRIYA RAM SAGAR GUPTA TALLAM                              | Preparer tax identification number<br>P02082703 |

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).  EIC  CTC/ACTC/ODC  AOTC  HOH

|   | Yes                                 | No                                  | N/A                      |
|---|-------------------------------------|-------------------------------------|--------------------------|
| <b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                          |
| <b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            |                          |
| <b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . .<br>List those documents provided by the taxpayer, if any, that you relied on:<br>_____<br>_____<br>_____ | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                          |
| <b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . .<br><b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>a</b> Did you complete the required recertification Form 8862? . . . . .   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

|   | Yes                      | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| <b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

|   | Yes                                 | No                       | N/A                      |
|---|-------------------------------------|--------------------------|--------------------------|
| <b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          |
| <b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - 1. A copy of this Form 8867.
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

|   | Yes                                 | No                       |
|---|-------------------------------------|--------------------------|
| <b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

### Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.  
 Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
 Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return

PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU

Your social security number

671-46-5622

**Part I Additional Medicare Tax on Medicare Wages**

|   |          |          |          |         |
|---|----------|----------|----------|---------|
| 1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . . | <b>1</b> | 279,168. |          |         |
| 2 Unreported tips from Form 4137, line 6 . . . . .  | <b>2</b> |          |          |         |
| 3 Wages from Form 8919, line 6 . . . . .  | <b>3</b> |          |          |         |
| 4 Add lines 1 through 3 . . . . .   | <b>4</b> | 279,168. |          |         |
| 5 Enter the following amount for your filing status:  |          |          |          |         |
| Married filing jointly . . . . . \$250,000  |          |          |          |         |
| Married filing separately . . . . . \$125,000   |          |          |          |         |
| Single, Head of household, or Qualifying surviving spouse . . . \$200,000   | <b>5</b> | 250,000. |          |         |
| 6 Subtract line 5 from line 4. If zero or less, enter -0- . . . . .   |          |          | <b>6</b> | 29,168. |
| 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .                    |          |          | <b>7</b> | 263.    |

**Part II Additional Medicare Tax on Self-Employment Income**

|   |           |  |           |  |
|---|-----------|--|-----------|--|
| 8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . . | <b>8</b>  |  |           |  |
| 9 Enter the following amount for your filing status:  |           |  |           |  |
| Married filing jointly . . . . . \$250,000  |           |  |           |  |
| Married filing separately . . . . . \$125,000   |           |  |           |  |
| Single, Head of household, or Qualifying surviving spouse . . . \$200,000   | <b>9</b>  |  |           |  |
| 10 Enter the amount from line 4 . . . . .   | <b>10</b> |  |           |  |
| 11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .   | <b>11</b> |  |           |  |
| 12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .   |           |  | <b>12</b> |  |
| 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .                                   |           |  | <b>13</b> |  |

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

|   |           |  |           |  |
|---|-----------|--|-----------|--|
| 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .                                       | <b>14</b> |  |           |  |
| 15 Enter the following amount for your filing status:   |           |  |           |  |
| Married filing jointly . . . . . \$250,000  |           |  |           |  |
| Married filing separately . . . . . \$125,000   |           |  |           |  |
| Single, Head of household, or Qualifying surviving spouse . . . \$200,000   | <b>15</b> |  |           |  |
| 16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .  |           |  | <b>16</b> |  |
| 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . . |           |  | <b>17</b> |  |

**Part IV Total Additional Medicare Tax**

|  |           |  |  |      |
|--|-----------|--|--|------|
| 18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . . | <b>18</b> |  |  | 263. |
|--|-----------|--|--|------|

**Part V Withholding Reconciliation**

|   |           |          |           |    |
|---|-----------|----------|-----------|----|
| 19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .  | <b>19</b> | 4,048.   |           |    |
| 20 Enter the amount from line 1 . . . . .   | <b>20</b> | 279,168. |           |    |
| 21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .  | <b>21</b> | 4,048.   |           |    |
| 22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .  |           |          | <b>22</b> | 0. |
| 23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .  |           |          | <b>23</b> |    |
| 24 <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . . |           |          | <b>24</b> | 0. |

# 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: PRASHANTH KULKARNI & SINDUSHRUTHA GUNDAMARAJU  
 Identifying number: 671-46-5622

**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> |     |           |
| <b>b</b> Activities with net loss (enter the amount from Part IV, column (b)) . . . . .      | <b>1b</b> | ( ) |           |
| <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> |

**All Other Passive Activities**

|  |           |             |                   |
|--|-----------|-------------|-------------------|
| <b>2a</b> Activities with net income (enter the amount from Part V, column (a)) . . . . .  | <b>2a</b> | 0.          |                   |
| <b>b</b> Activities with net loss (enter the amount from Part V, column (b)) . . . . .   | <b>2b</b> | ( 0. )      |                   |
| <b>c</b> Prior years' unallowed losses (enter the amount from Part V, column (c)) . . . . .  | <b>2c</b> | ( -1,630. ) |                   |
| <b>d</b> Combine lines 2a, 2b, and 2c . . . . .  |           |             | <b>2d</b> -1,630. |
| <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> -1,630.  |

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> |    |
| <b>5</b> Enter \$150,000. If married filing separately, see instructions . . . . .   | <b>5</b> |    |
| <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> |    |
| <b>7</b> Subtract line 6 from line 5 . . . . .   | <b>7</b> |    |
| <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> |    |
| <b>9</b> Enter the <b>smaller</b> of line 4 or line 8 . . . . .  | <b>9</b> | 0. |

**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> | 0. |

**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 |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c |                          |                        |                              |                      |          |

**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 |
| 178/5, BAYAMMATHOTA                                 | 0.                       | 0.                     | 1,630.                       |                      | 1,630.   |
|   |                          |                        |                              |                      |          |
|   |                          |                        |                              |                      |          |
| <b>Total.</b> Enter on Part I, lines 2a, 2b, and 2c | 0.                       | 0.                     | 1,630.                       |                      |          |

**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). |
|------------------|---|----------|-----------|-----------------------|--|
|                  |   |          |           |                       |  |
|                  |   |          |           |                       |  |
|                  |   |          |           |                       |  |
|                  |   |          |           |                       |  |
| <b>Total</b>     |   |          | 1.00      |                       |  |

**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 |
|---------------------|---|----------|------------|--------------------|
| 178/5, BAYAMMATHOTA | E Ln 22   | 1,630.   | 1.00000000 | 1,630.             |
|                     |   |          |            |                    |
|                     |   |          |            |                    |
|                     |   |          |            |                    |
| <b>Total</b>        |   | 1,630.   | 1.00       | 1,630.             |

**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 |
|---------------------|---|----------|--------------------|------------------|
| 178/5, BAYAMMATHOTA | E Ln 22   | 1,630.   | 1,630.             | 0.               |
|                     |   |          |                    |                  |
|                     |   |          |                    |                  |
|                     |   |          |                    |                  |
| <b>Total</b>        |   | 1,630.   | 1,630.             | 0.               |

**Additional Information From 2022 Federal Tax Return****Schedule C (CRAFTS): Profit or Loss from Business****Ln 24b: 50% limit****Itemization Statement**

| Description                            | Amount        |
|--|---------------|
| M&E (240D*\$20P.D) AS PER IRS PUB 1542 | 4,800.        |
| <b>Total</b>                           | <b>4,800.</b> |

**Schedule C (CRAFTS): Profit or Loss from Business****Line 25****Itemization Statement**

| Description               | Amount        |
|---------------------------|---------------|
| PHONE BILLS (12*105 PM)   | 1,260.        |
| INTERNET BILLS (12*80 PM) | 1,060.        |
| <b>Total</b>              | <b>2,320.</b> |