

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, address, and social security numbers for both filers.

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. Lists dependents GAURI, KESHAV, RADHE KRISHAN, and CHANDER KANTA FNU.

Income section table with columns for description and amount. Rows include total amount from Form(s) W-2 (288,716), household employee wages, tip income, Medicaid waiver payments, taxable dependent care benefits, employer-provided adoption benefits, wages from Form 8919, other earned income, and nontaxable combat pay election.

Table for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, and social security benefits.

Table for capital gain or loss, other income from Schedule 1, total income, adjustments to income, adjusted gross income, standard deduction or itemized deductions, qualified business income deduction, and taxable income (199,585).

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	35,549.
	17	Amount from Schedule 2, line 3	17	0.
	18	Add lines 16 and 17	18	35,549.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	3,500.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	3,500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	32,049.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	990.
	24	Add lines 22 and 23. This is your total tax	24	33,039.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	33,213.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	0.
	d	Add lines 25a through 25c	25d	33,213.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	33,213.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	174.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	174.
Direct deposit? See instructions.	b	Routing number 3 2 3 0 7 0 3 8 0 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 4 8 5 0 0 6 9 8 0 8 8 8		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

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

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

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

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

Your signature _____	Date _____	Your occupation IT MANAGER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation SUB TEACHER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. (503) 901-3381	Email address ARVINDARORA2006@GMAIL.COM		

Paid Preparer Use Only

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/28/2023	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
Firm's EIN				84-3171965

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
ARVIND KUMAR & SHALIKA ARORA

Your social security number
542-79-6889

Part I Additional Income

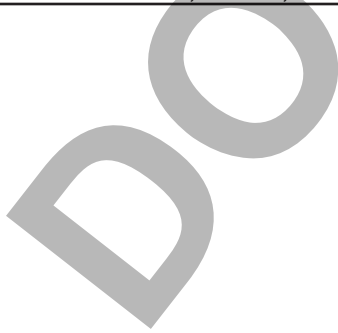
1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	-62,601.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-62,601.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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



**SCHEDULE 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 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
ARVIND KUMAR & SHALIKA ARORA

Your social security number
542-79-6889

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	360.
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	630.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

DO NOT MAIL

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			990.

**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 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 SHALIKA ARORA		Social security number (SSN) 544-79-6664
A Principal business or profession, including product or service (see instructions) SOFTWARE SERVICES	B Enter code from instructions 5 6 1 9 0 0	
C Business name. If no separate business name, leave blank. SOFTWARE SERVICES	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) 4611 NW SIDEWINDER PL City, town or post office, state, and ZIP code BEAVERTON, OR 97006		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G 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		
H If you started or acquired this business during 2022, check here <input type="checkbox"/>		
I 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		
J 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	4,140.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	4,140.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	4,140.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	4,140.

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising		
9	Car and truck expenses (see instructions)	13,312.	
10	Commissions and fees		
11	Contract labor (see instructions)		
12	Depletion		
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)		
14	Employee benefit programs (other than on line 19)		
15	Insurance (other than health)	0.	
16	Interest (see instructions):		
a	Mortgage (paid to banks, etc.)	7,227.	
b	Other		
17	Legal and professional services		
18	Office expense (see instructions)		
19	Pension and profit-sharing plans		
20	Rent or lease (see instructions):		
a	Vehicles, machinery, and equipment		
b	Other business property		
21	Repairs and maintenance		8,500.
22	Supplies (not included in Part III)		
23	Taxes and licenses		4,062.
24	Travel and meals:		
a	Travel		
b	Deductible meals (see instructions)		9,600.
25	Utilities		2,040.
26	Wages (less employment credits)		
27a	Other expenses (from line 48)		22,000.
b	Reserved for future use		
28	Total expenses before expenses for business use of home. Add lines 8 through 27a		66,741.
29	Tentative profit or (loss). Subtract line 28 from line 7		-62,601.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: 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		
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.		-62,601.
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		
32a	<input checked="" type="checkbox"/> All investment is at risk.		
32b	<input type="checkbox"/> 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 (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

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. See the instructions for line 13 to find out if you must file Form 4562.

See Additional Vehicle Information

43 When did you place your vehicle in service for business purposes? (month/day/year)

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 b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use?. Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

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

BACK END OFFICE EXPENSES	22,000.
48 Total other expenses. Enter here and on line 27a	48 22,000.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12**

Name(s) shown on return

ARVIND KUMAR & SHALIKA ARORA

Your social security number

542-79-6889

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1,520.	2,446.		-926.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -926.

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

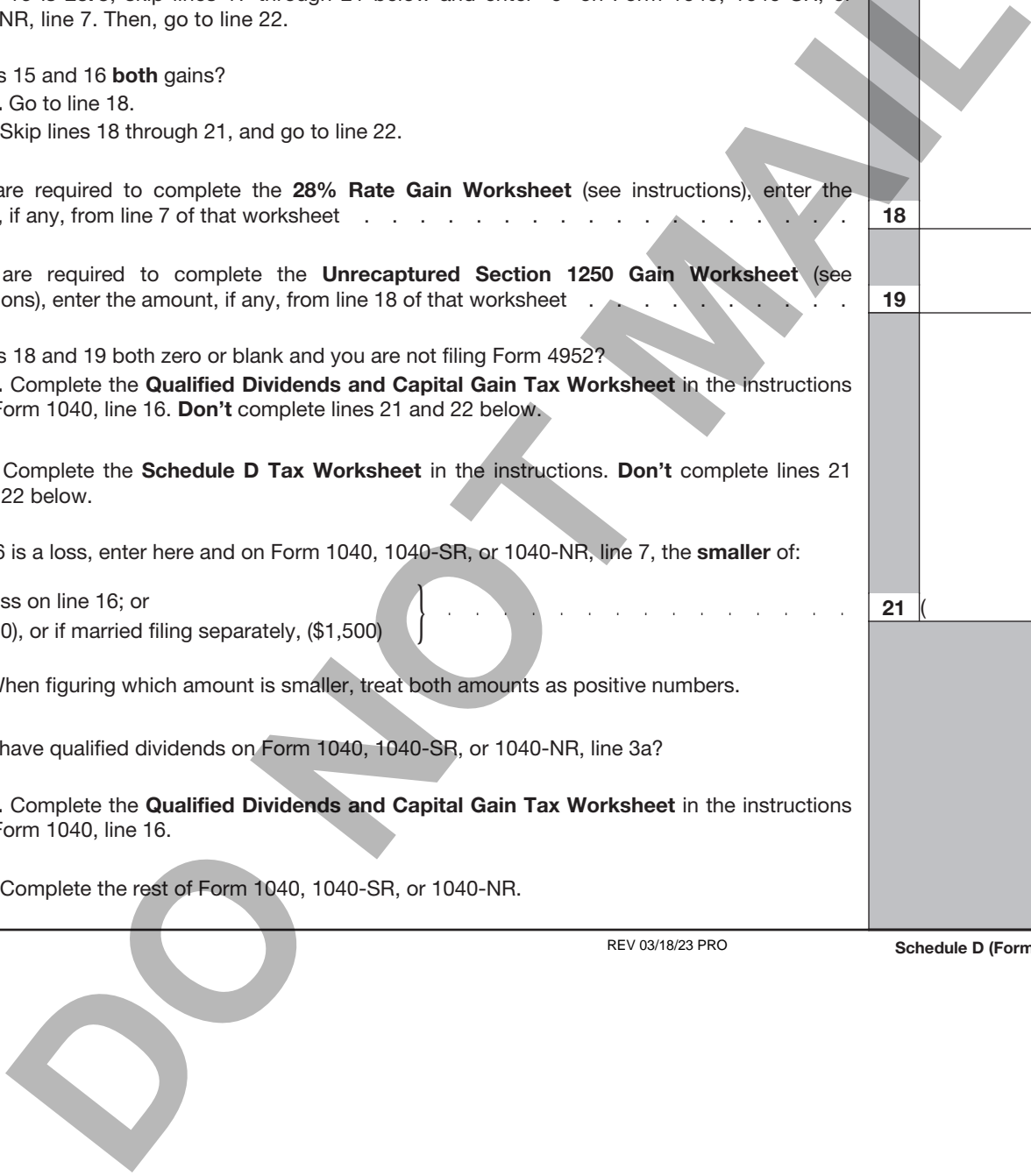
See instructions for how to figure the amounts to enter on the lines below.

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-926.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(926.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

ARVIND KUMAR & SHALIKA ARORA

Social security number or taxpayer identification number

542-79-6889

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	LPL FINANCIAL	01/01/22	12/31/22	1,520.	2,446.			-926.	
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				1,520.	2,446.			-926.

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.

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form5329 for instructions and the latest information.

Name of individual subject to additional tax. If married filing jointly, see instructions.

ARVIND KUMAR

Your social security number

542-79-6889

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		
	Foreign country name	Foreign province/state/county	Foreign postal code

If this is an amended return, check here

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts. Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLÉ account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2022 than is allowable or you had an amount on line 17 of your 2021 Form 5329.

9	Enter your excess contributions from line 16 of your 2021 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2022 traditional IRA distributions included in income (see instructions)	11	
12	2022 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2022 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2022 than is allowable or you had an amount on line 25 of your 2021 Form 5329.

18	Enter your excess contributions from line 24 of your 2021 Form 5329. See instructions. If zero, go to line 23	18	0.
19	If your Roth IRA contributions for 2022 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2022 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2022 (see instructions)	23	6,000.
24	Total excess contributions. Add lines 22 and 23	24	6,000.
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	25	360.

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2022 were more than is allowable or you had an amount on line 33 of your 2021 Form 5329.

26	Enter the excess contributions from line 32 of your 2021 Form 5329. See instructions. If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2022 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2022 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2022 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2022 than is allowable or you had an amount on line 41 of your 2021 Form 5329.

34	Enter the excess contributions from line 40 of your 2021 Form 5329. See instructions. If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2022 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2022 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2022 than is allowable or you had an amount on line 49 of your 2021 Form 5329.

42	Enter the excess contributions from line 48 of your 2021 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2022 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2022 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2022 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2022 (including 2022 contributions made in 2023). Include this amount on Schedule 2 (Form 1040), line 8	49	

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2022 were more than is allowable.

50	Excess contributions for 2022 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2022. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2022 (see instructions)	52	
53	Amount actually distributed to you in 2022	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040), line 8	55	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

**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 for instructions and the latest information.

Name(s) shown on return

Your social security number

ARVIND KUMAR & SHALIKA ARORA

542-79-6889

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	225,486.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	225,486.	
4	Number of qualifying children under age 17 with the required social security number	4	1	
5	Multiply line 4 by \$2,000	5		2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	3	
Caution: 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.				
7	Multiply line 6 by \$500	7		1,500.
8	Add lines 5 and 7	8		3,500.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9		400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • 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. }	10		0.
11	Multiply line 10 by 5% (0.05)	11		0.
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. 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"/> Yes. Subtract line 11 from line 8. Enter the result.	12		3,500.
13	Enter the amount from the Credit Limit Worksheet A	13		35,549.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14		3,500.

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.

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

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

21	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.	21	
22	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	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	
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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 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.
544-79-6664

SHALIKA ARORA

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.

1	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
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 7,300.
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 7,300.
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 7,300.
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
8	Add lines 6 and 7	8 7,300.
9	Employer contributions made to your HSAs for 2022	9 2,250.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 2,250.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 5,050.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a 971.
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 971.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15 971.
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 0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
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 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.

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

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

ARVIND KUMAR & SHALIKA ARORA

Your taxpayer identification number

542-79-6889

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 3.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8 3.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 1.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 1.
11	Taxable income before qualified business income deduction (see instructions)	11 199,586.	
12	Net capital gain (see instructions)	12 250.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 199,336.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 39,867.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 1.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

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 for instructions and the latest information.

OMB No. 1545-0074

For tax year
20 _____

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return ARVIND KUMAR & SHALIKA ARORA		Taxpayer identification number 542-79-6889
Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM		Preparer tax identification number 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
1 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"/>	
2 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"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • 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. • 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"/>	
4 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"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
5 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) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 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"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 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
9a 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? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
c 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
10 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"/>	
11 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"/>
12 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
13 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
14 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
15 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 for instructions and the latest information.

Name(s) shown on return

ARVIND KUMAR & SHALIKA ARORA

Your social security number

542-79-6889

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	1	319,971.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	319,971.	
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	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		69,971.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		630.

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.)	8		
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	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

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)	14		
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	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

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	18		630.
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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	19	4,640.	
20	Enter the amount from line 1	20	319,971.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,640.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. 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)	24		0.

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

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

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

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

Before you begin:

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

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

- a Nonresident alien required to get an ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ▶ MOTHER
- e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ ARVIND KUMAR 542-79-6889
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ▶

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

Name (see instructions) Name at birth if different ▶	1a First name CHANDER KANTA	Middle name	Last name LNU
	1b First name	Middle name	Last name

Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions. 4611 NW SIDEWINDER PL
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. BEAVERTON OR USA 97006

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

Birth Information	4 Date of birth (month / day / year) 12 / 12 / 1953	Country of birth INDIA	City and state or province (optional)	5 <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female
--------------------------	---------------------------------------------------------------	---------------------------	---------------------------------------	--------------------------------------------------------------------------------------

Other Information	6a Country(ies) of citizenship INDIA	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date		
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other			Date of entry into the United States (MM/DD/YYYY):	
	Issued by: INDIA No.: T6063678 Exp. date: 06 / 24 / 2029				
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).				
6f Enter ITIN and/or IRSN ▶ ITIN IRSN and name under which it was issued ▶ First name Middle name Last name					
6g Name of college/university or company (see instructions) ▶ City and state ▶ Length of stay ▶					

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

Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney

Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone	Fax
	Name and title (type or print)	Name of company	EIN	PTIN
				Office code

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

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

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

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

Before you begin:

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

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

- a Nonresident alien required to get an ITIN to claim tax treaty benefit
- b Nonresident alien filing a U.S. federal tax return
- c U.S. resident alien (**based on days present in the United States**) filing a U.S. federal tax return
- d Dependent of U.S. citizen/resident alien } If **d**, enter relationship to U.S. citizen/resident alien (see instructions) ▶ FATHER
- e Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ ARVIND KUMAR 542-79-6889
- f Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g Dependent/spouse of a nonresident alien holding a U.S. visa
- h Other (see instructions) ▶

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

Name (see instructions) Name at birth if different ▶	1a First name RADHE KRISHAN	Middle name	Last name ARORA
	1b First name	Middle name	Last name

Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions. 4611 NW SIDEWINDER PL
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. BEAVERTON OR USA 97006

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

Birth Information	4 Date of birth (month / day / year) 11 / 29 / 1947	Country of birth INDIA	City and state or province (optional)	5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
--------------------------	---------------------------------------------------------------	---------------------------	---------------------------------------	--------------------------------------------------------------------------------------

Other Information	6a Country(ies) of citizenship INDIA	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other			Date of entry into the United States (MM/DD/YYYY):
	Issued by: INDIA No.: R3192712 Exp. date: 11/01/2027			
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
6f Enter ITIN and/or IRSN ▶ ITIN IRSN and name under which it was issued ▶ First name Middle name Last name				
6g Name of college/university or company (see instructions) ▶ City and state ▶ Length of stay ▶				

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

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

Additional Information From 2022 Federal Tax Return

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 21

Itemization Statement

Description	Amount
HOUSE REPAIRS	7,000.
CAR REPAIRS	1,500.
Total	8,500.

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 25

Itemization Statement

Description	Amount
INTERNET (12M*\$60 P.M)	720.
CELL PHONE (12M*\$60 P.M)	720.
ELECTRICITY (12M*\$50 P.M)	600.
Total	2,040.

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Additional Vehicle Info

Continuation Statement

Date Placed in Service	Business Miles	Other Miles	Available for Off Duty Hours?	Other Vehicle Available?	Evidence to Support Dedn?
04/01/2018	15,000	10,000	No	Yes	No
03/01/2016	7,000	7,000	No	Yes	No

2022 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

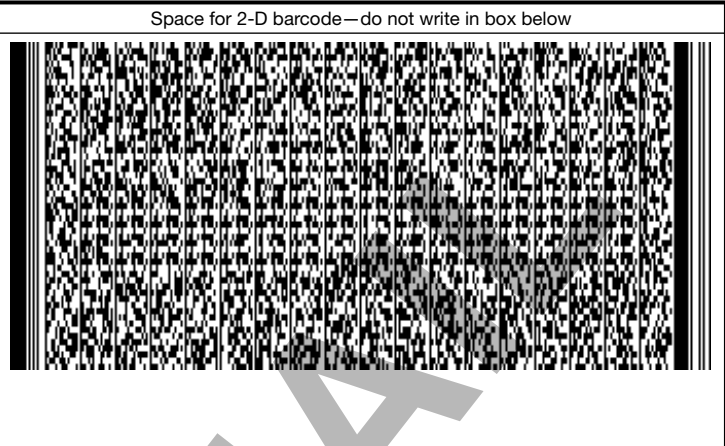
Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

Space for 2-D barcode—do not write in box below

- Extension filed
- Amended return.
If amending for an NOL tax year (YYYY)
NOL, tax year the NOL was generated:
- Calculated with "as if" federal return
- Short-year tax election
- Form OR-24
- Form OR-243
- Federal Form 8379
- Federal Form 8886
- Disaster relief



First name

Initial

Date of birth (MM/DD/YYYY)

ARVIND

01/09/1977

Last name

KUMAR

Social Security number (SSN)

542-79-6889

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Spouse first name

Initial

Spouse date of birth (MM/DD/YYYY)

SHALIKA

06/14/1980

Spouse last name

ARORA

Spouse SSN

544-79-6664

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Current address

4611 NW SIDEWINDER PL

City

BEAVERTON

Country

USA

State

OR

Phone

ZIP code

97006

503-901-3381

Filing Status (check only one box)

- 1. Single
- 2. Married filing jointly
- 3. Married filing separately (enter spouse's information **above**)
- 4. Head of household (with qualifying dependent)
- 5. Qualifying surviving spouse



Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
KUMAR 542-79-6889

Note: Reprint page 1 if you make changes to this page.

Exemptions

6a. Credits for yourself.....6a. 1

Check boxes that apply: [X] Regular [] Severely disabled [] Someone else can claim you as a dependent

6b. Credits for your spouse6b. 1

Check boxes that apply: [X] Regular [] Severely disabled [] Someone else can claim you as a dependent

Dependents.

List your dependents in order from youngest to oldest.

Dependent 1: First name Initial Dependent 1: Last name
KESHAV ARORA
Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code *
07/11/2007 713-98-2437 SD [] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name
GAURI ARORA
Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code *
01/11/2005 828-30-0551 SD [] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name
CHANDER KANTA FNU
Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN Code *
12/12/1953 995-84-6288 PT [] Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents.....6c. 4

6d. Total number of dependent children with a qualifying disability (see instructions).....6d.

6e. Total exemptions. Add lines 6a through 6d..... Total 6e. 6



Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
KUMAR 542-79-6889

Note: Reprint page 1 if you make changes to this page.

Taxable income

- 7. Federal adjusted gross income from federal Form 1040, 1040-SR, or 1040-NR, line 11; or 1040-X, line 1C (see instructions)..... 7. 288,087.00
8. Total additions from Schedule OR-ASC, line A5..... 8.
9. Income after additions. Add lines 7 and 8..... 9. 288,087.00

Subtractions

- 10. 2022 federal tax liability (see instructions)..... 10. 1,450.00
11. Social Security amount on federal Form 1040 or 1040-SR, line 6b 11.
12. Oregon income tax refund included in federal income..... 12.
13. Total subtractions from Schedule OR-ASC, line B7..... 13.
14. Total subtractions. Add lines 10 through 13..... 14. 1,450.00
15. Income after subtractions. Line 9 minus line 14..... 15. 286,637.00

Deductions

- 16. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0 16. 0.00
17. Standard deduction. Enter your standard deduction 17. 4,840.00

You were: 17a. [] 65 or older 17b. [] Blind Your spouse was: 17c. [] 65 or older 17d. [] Blind

Standard deductions

Table with 5 columns: Single, Married filing jointly, Married filing separately, Qualifying surviving spouse, Head of Household. Values: \$2,420, \$4,840, \$2,420 or \$0, \$4,840, \$3,895

See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent. See instructions if you are married filing separately.



Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
KUMAR 542-79-6889

Note: Reprint page 1 if you make changes to this page.

Deductions (continued)

18. Enter the larger of line 16 or 17..... 18. 4,840.00
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter 0 19. 281,797.00

Oregon tax

20. Tax (see instructions) 20. 24,495.00
Check the appropriate box if you're using an alternative method to calculate your tax:
20a. [] Schedule OR-FIA-40 20b. [] Worksheet FCG 20c. [] Schedule OR-PTE-FY

21. Interest on certain installment sales 21.
22. Total tax before credits. Add lines 20 and 21 22. 24,495.00

Standard and carryforward credits

23. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$219. Otherwise, see instructions 23.
24. Political contribution credit. See limits in instructions 24.
25. Total standard credits from Schedule OR-ASC, line C16 25.
26. Total standard credits. Add lines 23 through 25 26.
27. Tax minus standard credits. Line 22 minus line 26. If line 26 is more than line 22, enter 0 27. 24,495.00
28. Total carryforward credits used this year from Schedule OR-ASC, line D9. Line 28 can't be more than line 27 (see Schedule OR-ASC instructions) 28.
29. Tax after standard and carryforward credits. Line 27 minus line 28 29. 24,495.00
30. Total tax recaptures reported this year from Schedule OR-ASC, line E5 30.



2022 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

Oregon Department of Revenue

Page 5 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
KUMAR 542-79-6889

Note: Reprint page 1 if you make changes to this page.

Standard and carryforward credits (continued)

31. Tax including tax recaptures. Line 29 plus line 30..... 31. 24,495.00

Payments and refundable credits

32. Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099**..... 32. 23,650.00

33. Amount applied from your prior year's tax refund..... 33.

34. Estimated tax payments for 2022. **Include all payments you made before**
filing this return (see instructions). Do not include the amount on line 33..... 34.

35. Tax payments from a pass-through entity 35.

36. Earned income credit (see instructions)..... 36.

Reserved

38. Total refundable credits from Schedule OR-ASC, line F7 38.

39. Total payments and refundable credits. Add lines 32 through 38..... 39. 23,650.00

Tax to pay or refund

40. **Overpayment of tax.** If line 31 is **less** than line 39, you overpaid.
Line 39 minus line 31 40.

41. **Net tax.** If line 31 is **more** than line 39, you have tax to pay.
Line 31 minus line 39 41. 845.00

42. Penalty and interest for filing or paying late (see instructions) 42.

43. Interest on underpayment of estimated tax. **Include Form OR-10** 43.

Exception number from Form OR-10, line 1 43a. Check box if you annualized: 43b.



Page 6 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

KUMAR

542-79-6889

Note: Reprint page 1 if you make changes to this page.

Tax to pay or refund (continued)

- 44. Total penalty and interest due. Add lines 42 and 43 44.
- 45. **Net tax including penalty and interest.**
Line 41 plus line 44 **This is the amount you owe.** 45. 845.00
- 46. **Overpayment less penalty and interest.**
Line 40 minus line 44 **This is your refund.** 46.
- 47. Estimated tax. Fill in the portion of line 46 you want applied to your open
estimated tax account 47.
- 48. Charitable checkoff donations from Schedule OR-DONATE, line 30 48.
- 49. Political party \$3 checkoff 49.
- Party code: 49a. You 49b. Spouse
- 50. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 50. 2,000.00
- 51. Total. Add lines 47 through 50. Line 51 can't be more than your
refund on line 46 51. 0.00
- 52. **Net refund.** Line 46 minus line 51 **This is your net refund.** 52.

Direct deposit

53. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States:

Type of account:

Checking or

Savings

Account information:

Routing number

Account number

Reserved



Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
 KUMAR 542-79-6889

Note: Reprint page 1 if you make changes to this page.

Sign here. Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct and complete.

Your signature

X
 Date (MM/DD/YYYY)

Spouse signature

X
 Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X SYAM PRIYA RAM SAGAR GUPTA TALLAM
 Date (MM/DD/YYYY) Preparer phone Preparer license number

03/28/2023 678-965-9522
 Preparer first name Initial Preparer last name

SYAM P RAM SAGAR GUPTA TALLAM

Preparer address
 245 ROONEY CT
 City State ZIP code
 E BRUNSWICK NJ 08816

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the *Tax Information Authorization and Power of Attorney for Representation* form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. **We may adjust your return without it.**

Pay the amount due (shown on line 45)

- **Online:** www.oregon.gov/dor.
- **By mail:** Payable to the **Oregon Department of Revenue**. Write **"2022 Oregon Form OR-40"** and the last four digits of your SSN or ITIN on your check or money order. If you include a payment with your return, **don't** include Form OR-40-V payment voucher.

Mail your return

- **Non-2-D barcode.** If the large 2-D barcode box on the first page of this form is blank:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
- **2-D barcode.** If the large 2-D barcode box on the first page of this form is filled in:
 - Mail **tax-due** returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
 - Mail **refund and no-tax-due** returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

KUMAR

542-79-6889

Note: Reprint page 1 if you make changes to this page.

Amended statement. Complete this section only if you're amending your 2022 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.

DO NOT MAIL



2022 Schedule OR-529

Oregon Department of Revenue

Oregon College Savings Plan Direct Deposit and Account Creation Election for Individual Income Tax Filers

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

Social Security number (SSN)

KUMAR

542-79-6889

Instructions. Use this schedule to deposit your refund in up to four existing Oregon College Savings Plan or MFS 529 Savings Plan accounts or to elect to share your information with the Oregon 529 Savings Board for the purpose of establishing an Oregon College Savings Plan account. For more information, see Schedule OR-529 Instructions.

Part 1: Oregon College Savings Plan Direct Deposit.

1. Check one: 1a. [X] Oregon College Savings Plan; or 1b. [] MFS 529 Savings Plan
1c. Portfolio number 1d. Account number

90090 0000090090106

1e. Amount.....1e. 2,000.00

2. Check one: 2a. [] Oregon College Savings Plan; or 2b. [] MFS 529 Savings Plan
2c. Portfolio number 2d. Account number

2e. Amount.....2e.

3. Check one: 3a. [] Oregon College Savings Plan; or 3b. [] MFS 529 Savings Plan
3c. Portfolio number 3d. Account number

3e. Amount.....3e.

4. Check one: 4a. [] Oregon College Savings Plan; or 4b. [] MFS 529 Savings Plan
4c. Portfolio number 4d. Account number

4e. Amount.....4e.

5. Total. Add lines 1e-4e. Enter the total on Form OR-40, line 50; Form OR-40-N, line 74; or Form OR-40-P, line 73 5. 2,000.00



Page 2 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part 2: Oregon College Savings Plan Account Creation Election.

Taxpayer email

Beneficiary first name Initial Beneficiary last name

Beneficiary Social Security number (SSN) Beneficiary date of birth (MM/DD/YYYY) Relationship code (see instructions)

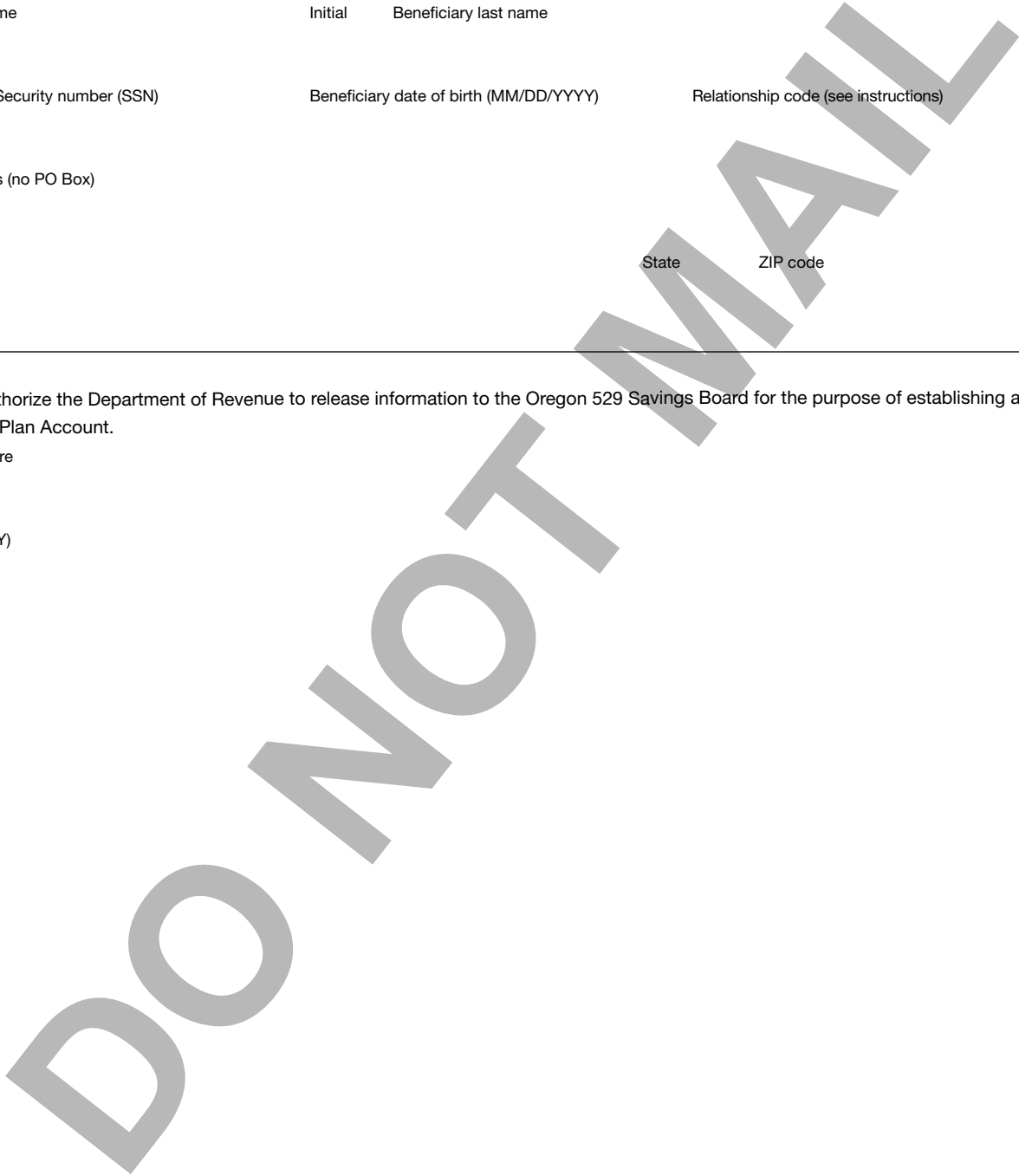
Beneficiary address (no PO Box)

City State ZIP code

Sign here. I authorize the Department of Revenue to release information to the Oregon 529 Savings Board for the purpose of establishing an Oregon College Savings Plan Account.

Taxpayer signature

X Date (MM/DD/YYYY)



— You must include this schedule with your Oregon income tax return —



2022 Schedule OR-ADD-DEP

Oregon Individual Income Tax Return Additional Dependents

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name: KUMAR Social Security number (SSN): 542-79-6889

Instructions. Use this schedule if you have more than three dependents. Complete all information for each additional dependent that is **not** listed on the second page of your Oregon return. List your dependents in order from youngest to oldest. If you have more than eight dependents, fill out and include an additional Schedule OR-ADD-DEP.

Dependent 4: First name: RADHE KRISHAN Initial: ARORA Dependent 4: Last name: ARORA
 Dependent 4: Date of birth (MM/DD/YYYY): 11/29/1947 Dependent 4: SSN: 995-84-6212 Code*: PT
 Dependent 4: Check if child has a qualifying disability.

Dependent 5: First name: _____ Initial: _____ Dependent 5: Last name: _____
 Dependent 5: Date of birth (MM/DD/YYYY): _____ Dependent 5: SSN: _____ Code*: _____
 Dependent 5: Check if child has a qualifying disability.

Dependent 6: First name: _____ Initial: _____ Dependent 6: Last name: _____
 Dependent 6: Date of birth (MM/DD/YYYY): _____ Dependent 6: SSN: _____ Code*: _____
 Dependent 6: Check if child has a qualifying disability.

Dependent 7: First name: _____ Initial: _____ Dependent 7: Last name: _____
 Dependent 7: Date of birth (MM/DD/YYYY): _____ Dependent 7: SSN: _____ Code*: _____
 Dependent 7: Check if child has a qualifying disability.

Dependent 8: First name: _____ Initial: _____ Dependent 8: Last name: _____
 Dependent 8: Date of birth (MM/DD/YYYY): _____ Dependent 8: SSN: _____ Code*: _____
 Dependent 8: Check if child has a qualifying disability.

*Dependent relationship code (see instructions).

- 6. Total number of additional dependents listed above. Enter the result here and include this number on line 6c of your Oregon return..... 6. 1
- 7. Total number of additional dependent children with a qualifying disability listed above. Enter the result here and include this number on line 6d of your Oregon return. 7.

— You must include this schedule with your Oregon income tax return —

