# Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

iliterial neverue service								_
Submission Identification Number (SID)								
Taxpayer's name		Social s	ecur	ity num	oer			_
RAMACHANDRA RAO CHINNALA		272	-95	-269	9			
Spouse's name		Spouse	's so	cial sec	urity r	number		
RAJI CHALLA		598	-57	7-463	0			
Part I Tax Return Information — Tax Year Ending December 31, 2022	(Enter	year y	ou a	are au	thor	izing.	)	
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				
<b>1</b> Adjusted gross income				1			,163	_
2 Total tax				2			,744	_
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099				3			<u>,741</u>	_
4 Amount you want refunded to you				5		3	,997	<u>.</u>
5 Amount you owe	t and ke		cor		/OLIF	rotu	rn\	_
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or a								
to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reaso for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorized any ACH electronic funds withdrawal (direct debit) entry to the financial institution accepament of my federal taxes owed on this return and/or a payment of estimated tax, and the financial authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to the payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellar business days prior to the payment (settlement) date. I also authorize the financial institutions involve taxes to receive confidential information necessary to answer inquiries and resolve issues related personal identification number (PIN) below is my signature for the income tax return (original or amen	ze the U.S ount indic institution terminate tion requed in the part to the part output to the part of the part of the part of the part of the part output ou	S. Treas rated in to deb the aut ests mu process syment.	ury a the f it the horiz ist b ing c I fui	and its ax preperently eation. The receipt the eather acceptance and the eather acceptance are acceptance and its acceptance are acceptance are acceptance and its acceptance ar	desigoaration the control of the con	nated on sof s acco voke (on no late onic pa vledge	Financi tware fount. The cancel) er than yment that the	or nis a of ne
Electronic Funds Withdrawal Consent.								
Taxpayer's PIN: check one box only			5	2	5 9	9		
X I authorize GLOBAL TAXES LLC to enter or ge	enerate m	ny PIN	Er	nter five	digits	, but	as m	У
signature on the income tax return (original or amended) I am now authorizing.			do	on't ente	er all z	eros		
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PI below.								
Your signature ▶	ate► _							_
Spouse's PIN: check one box only								
▼ I authorize GLOBAL TAXES LLC to enter or ge	enerate m	ıv PIN	7	4	5 3	0	as m	V
ERO firm name		,	Er	nter five	digits	s, but		•
signature on the income tax return (original or amended) I am now authorizing.  I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner PI below.			oriz		neck	this b		
Spouse's signature ▶ Da	ate ►							
Practitioner PIN Method Returns Only—continue	below							_
Part III Certification and Authentication — Practitioner PIN Method Only								
<b>ERO's EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2	2 4 Dor	9 i't en	6 6 ter all z	1 eros	9 8	9	
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual ir authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I a requirements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS <i>e-file</i> Provided in the provided in	ım submit	tting thi	s ret	urn in	accor	dance		
ERO's signature ▶ Da	ate ▶							
FRO Must Patain This Form — See Instructi	one							_

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

E 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2022	
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OMB No. 1545-0074

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

Filing Status Check only		Single 🔀 M	arried filing jointly	Marrie	ed filing separatel	y (MFS)	Head of	hous	ehold (HOF	H)		ifying surv ıse (QSS)	iving	
one box.			e MFS box, enter the		our spouse. If yo	u check	ed the HOH of	r QSS	box, ente	r the c	hild's	name if th	e qualifying	
Your first name			,	Last na	me					Yo	our so	cial securit	y number	
RAMACHAN	DRA	RAO		CHIN	NALA					2	72-9	95-2699	· }	
If joint return, sp			middle initial	Last na						_			urity numbe	
RAJI				CHAL	ιLA							57-4630		
	numbe	r and street). If	you have a P.O. box,						Apt. no.				n Campaigr	
1541 N ,	122	ND PLZ							08		heck here if you, or your			
			a foreign address, also	complete s	paces below.	Sta	ite	ZIP	code		oouse if filing jointly, want \$3			
OMAHA						NI	<u>c</u>	68	154		0	this fund. ( ow will not	0	
Foreign country	name			F	Foreign province/sta	ate/coun	ty	Fore	ign postal co			or refund.		
												You	Spouse	
Digital Assets		-	2022, did you: (a) rotherwise dispose									Yes	⊠ No	
Standard		eone can cla					a dependent	4000	. (000 111	Straotiv	5110.)			
Deduction <b>Deduction</b>	_		es on a separate re	•			•							
Age/Blindness	You:	☐ Were bo	orn before January 2	2, 1958	Are blind	Spouse	: Was bo		fore Janua			☐ Is bli		
Dependents	(see i	instructions):			(2) Social sec	urity	(3) Relationsh	nip (	(4) Check th	e box i	f qualif	ies for (see	instructions):	
If more	<b>(1)</b> Fi	rst name	Last name		number		to you		Child ta		t	Credit for oth	ner dependents	
than four dependents,	SAR	AVAN D	CHINNALA		146-89-8	267	Son			<u> </u>		L		
see instructions	. —									<u> </u>				
and check										<u> </u>				
here												L		
Income	1a		nt from Form(s) W-2		,						1a		0,613.	
Attach Form(s)	b		employee wages no								1b			
W-2 here. Also	С.	•	not reported on line	•	•			•			1c			
attach Forms	d		aiver payments not	•	` ,	ee instru	ictions)				1d			
W-2G and 1099-R if tax	e	•	endent care benefi		•			•			1e			
was withheld.	f		rovided adoption be					•			1f			
If you did not	g	_	Form 8919, line 6								1g			
get a Form W-2, see	h :		d income (see instru	,			1	. i			1h		0.	
instructions.	i -	Add lines 1a	combat pay electio	ii (see iiisti	uctions)		<u>1</u> i				1z	1 1	0,613.	
Attach Sch. B	z 2a		interest	2a		 b.T	axable interes				2b		.0,013.	
if required.	3a		vidends	3a			ordinary divide				3b			
	4a		tions	4a			axable amoun				4b			
Standard	5a		id annuities	5a			axable amoun				5b			
Deduction for—	6a		rity benefits	6a			axable amoun				6b			
Single or Married filing	С		to use the lump-sur		method, check he						0.0			
separately, \$12,950	7	,	or (loss). Attach Sc		,	`	,				7			
• Married filing	8		ne from Schedule 1,			•					8	_	8,450.	
jointly or Qualifying	9		, 2b, 3b, 4b, 5b, 6b		This is your <b>total</b>	incom	e				9		2,163.	
surviving spouse,	10	Adjustments	s to income from So	chedule 1, I	ine 26						10			
\$25,900 • Head of	11	Subtract line	e 10 from line 9. Thi	s is your <b>a</b> c	djusted gross in	come					11	10	02,163.	
household, \$19,400	12		eduction or itemiz	-	-						12		25,900.	
If you checked	13		siness income ded				5-A				13			
any box under Standard	14	Add lines 12	2 and 13								14	2	25,900.	
Deduction, see instructions.	15	Subtract line	e 14 from line 11. If	zero or less	s, enter -0 This	is your	taxable incon	ne			15	7	76,263.	

Form 1040 (2022	2)							Page <b>2</b>	
Tax and	16	Tax (see instructions). Check if any from For	m(s): <b>1</b> 881	4 <b>2</b> 4972	3 🗌		16	8,742.	
Credits	17	Amount from Schedule 2, line 3					17		
	18	Add lines 16 and 17					18	8,742.	
	19	Child tax credit or credit for other depende	ents from Sched	ule 8812			19	2,000.	
	20	Amount from Schedule 3, line 8					20		
	21	Add lines 19 and 20					21	2,000.	
	22	Subtract line 21 from line 18. If zero or less	s, enter -0				22	6,742.	
	23	Other taxes, including self-employment tax	x, from Schedul	e 2, line 21			23	2.	
	24	Add lines 22 and 23. This is your total tax					24	6,744.	
<b>Payments</b>	25	Federal income tax withheld from:							
-	а	Form(s) W-2			<b>25a</b> 10	741.			
	b	Form(s) 1099			25b				
	С	Other forms (see instructions)			25c				
	d	Add lines 25a through 25c					25d	10,741.	
If you have a	26	2022 estimated tax payments and amount	applied from 20	021 return			26		
qualifying child,	27	Earned income credit (EIC)			27				
attach Sch. EIC.	28	Additional child tax credit from Schedule 88	12		28				
	29	American opportunity credit from Form 88	63, 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 yo	ur <b>total other p</b>	ayments and refu	ndable credits		32		
	33	Add lines 25d, 26, and 32. These are your	total payments				33	10,741.	
Refund	34	If line 33 is more than line 24, subtract line	24 from line 33	. This is the amour	t you <b>overpaid</b>		34	3,997.	
riciana	35a	Amount of line 34 you want refunded to y	<b>ou</b> . If Form 8888	3 is attached, chec	k here		35a	3,997.	
Direct deposit?	b	Routing number 1 0 4 0 0 0 0		c Type: 🛛 🗙	Checking	Savings			
See instructions.	d	Account number 7 2 9 8 3 4	7 2 7 4						
	36	Amount of line 34 you want applied to you	ır 2023 estimat	ed tax	36				
Amount You Owe	37	Subtract line 33 from line 24. This is the <b>ar</b> For details on how to pay, go to <i>www.irs.g</i>	•				37		
	38	Estimated tax penalty (see instructions) .			38				
Third Party Designee		you want to allow another person to di				omplete b	elow.	X No	
Ü		signee's	Phone			onal identif	ication <sub>I</sub>		
	na	ne	no.		num	ber (PIN)			
Sign Here		der penalties of perjury, I declare that I have examief, they are true, correct, and complete. Declaration							
Here	Yo	ur signature	Date	Your occupation				nt you an Identity	
				   SOFTWARE E	NCINEED	(see i		N, enter it here	
Joint return? See instructions.		ouee's signature. If a joint return, hoth must sign	Date	Spouse's occupation				at vour spouse an	
Keep a copy for your records.	Sμ	Spouse's signature. If a joint return, <b>both</b> must sign.		HOME MAKER		Ident	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)		
	———Ph	one no. (913)820-9484	Email address	ramchandra.chi					
		parer's name Preparer's sign		_ amonanana a . Cili	Date Date	PTIN		Check if:	
Paid		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA		GUPTA TALLAM	01/19/2023	P02082	2703	Self-employed	
Preparer		n's name GLOBAL TAXES LLC	_ 1011 01101111		1 / / 2023			678)965-9522	
Use Only		n's address 245 ROONEY CT E BF	RUNSWICK N	J 08816		Firm'		88-2145487	
				2 00010		1	- LII V	4040	

# SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2022

Attachment Sequence No. 01

Your social security number

Department of the Treasury Internal Revenue Service

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

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

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

RAMACHANDRA RAO CHINNALA & RAJI CHALLA 272-95-2699 Part | Additional Income Taxable refunds, credits, or offsets of state and local income taxes . . . . . . . . . . . . . . . . 1 1 2a Date of original divorce or separation agreement (see instructions): 3 3 4 4 -8,450. 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . 5 6 6 7 7 8 Other income: 8a 8b 8c Foreign earned income exclusion from Form 2555 . . . . . . 8d 8e Income from Form 8889 . . . . . . . . . . . 8f Alaska Permanent Fund dividends . . . . . . . . . . . . . . . 8g 8i Activity not engaged in for profit income . . . . . . . . . . . . . 8i 8k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . 81 m Olympic and Paralympic medals and USOC prize money (see 8m 8n Section 951A(a) inclusion (see instructions) . . . . . . . . . . . . 80 Section 461(I) excess business loss adjustment . . . . . . . . . . . 8p Taxable distributions from an ABLE account (see instructions) . . . 8q Scholarship and fellowship grants not reported on Form W-2 . . . 8r Nontaxable amount of Medicaid waiver payments included on Form

. . . . . . . . . . . . . . . .

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

8s

8t

8u

**u** Wages earned while incarcerated

9

Other income. List type and amount:

-8,450.

9

10

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

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governing			
	officials. Attach Form 2106	[	12	1
13	Health savings account deduction. Attach Form 8889	[	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	[	14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction	[	17	
18	Penalty on early withdrawal of savings	[	18	
19a	Alimony paid		19a	
b	Recipient's SSN			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use	[	22	
23	Archer MSA deduction	[	23	
24	Other adjustments:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses			
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans			
g	Contributions by certain chaplains to section 403(b) plans 24g			
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
İ	Attorney fees and court costs you paid in connection with an award			
	from the IRS for information you provided that helped the IRS detect tax law violations			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
_	1041)			
Z	Other adjustments. List type and amount:			
25			O.F.	
25 26	Total other adjustments. Add lines 24a through 24z	-	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	Form 1040 of 1040-3n, lifte 10, of Form 1040-1nn, lifte 10a		20	

# 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 RAMACHANDRA RAO CHINNALA & RAJI CHALLA

Your social security number 272-95-2699

Pai	t 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	
Par	t II Other Taxes	•	
4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income.  Attach Form 4137		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919		
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	8	
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	
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	2.
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	
	(co	ontin	ued on page 2)

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

# Part II Other Taxes (continued)

a Recapture of other credits. List type, form number, and amount:  b Recapture of federal mortgage subsidy, if you sold your home see instructions  c Additional tax on HSA distributions. Attach Form 8889					
b Recapture of federal mortgage subsidy, if you sold your home see instructions	7	Other additional taxes:			
b Recapture of federal mortgage subsidy, if you sold your home see instructions	а	Recapture of other credits. List type, form number, and amount:			
see instructions			17a		
c Additional tax on HSA distributions. Attach Form 8889	b				
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889		see instructions	17b		
individual. Attach Form 8889	С	Additional tax on HSA distributions. Attach Form 8889	17c		
e Additional tax on Archer MSA distributions. Attach Form 8853 .  f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 .  g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property  h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A  i Compensation you received from a nonqualified deferred compensation plan described in section 457A  j Section 72(m)(5) excess benefits tax	d	,	47.1		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853  g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property  h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A  i Compensation you received from a nonqualified deferred compensation plan described in section 457A  j Section 72(m)(5) excess benefits tax  17i  k Golden parachute payments  17x  Tax on accumulation distribution of trusts  17a  m Excise tax on insider stock compensation from an expatriated corporation  n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866  o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR  p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund  q Any interest from Form 8621, line 24  2 Any other taxes. List type and amount:  17a  18 Total additional taxes. Add lines 17a through 17z  18 Total additional taxes. Add lines 17a through 17c  Add lines 4, 7 through 16, and 18. These are your total other taxes. Enter here and					
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property			17e	-	
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	Ť	<u> </u>	17f		
fractional interest in tangible personal property	a				
plan that fails to meet the requirements of section 409A	Э	·	17g		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	h	·			
compensation plan described in section 457A		·	17h	-	
j Section 72(m)(5) excess benefits tax	i	·	47:		
k Golden parachute payments					
I Tax on accumulation distribution of trusts	J				
m Excise tax on insider stock compensation from an expatriated corporation	K				
corporation	ı		171		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	m	·	17m		
8697 or 8866	n	•			
year you were a nonresident alien from Form 1040-NR			17n		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	0				
from, and dispositions of, stock of a section 1291 fund			170		
q Any interest from Form 8621, line 24	р		17n		
Any other taxes. List type and amount:  Total additional taxes. Add lines 17a through 17z	~	•	-		
Total additional taxes. Add lines 17a through 17z	4	•	174		
Total additional taxes. Add lines 17a through 17z		Any other taxes. List type and amount.	17-		
Reserved for future use	0	Total additional taxes, Add lines 17a through 177	112	10	
Section 965 net tax liability installment from Form 965-A 20  Add lines 4, 7 through 16, and 18. These are your total other taxes. Enter here and		-			
Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and			20	19	
		•			
				21	 2.

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

### Supplemental Income and Loss

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

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

Department of the Treasury Internal Revenue Service

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

2022
Attachment Sequence No. <b>13</b>

OMB No. 1545-0074

Name(s) shown on return Your social security number RAMACHANDRA RAO CHINNALA & RAJI CHALLA 272-95-2699 Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . 1a Physical address of each property (street, city, state, ZIP code) VIJAYAPURI COLONY SECUNDERABAD TELANGANA IN 500017 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 7 Self-Rental 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 600. 4 Royalties received 4 **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 800. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees Management fees . . . . . . . . 11 11 500. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 2,600. 14 14 Repairs . . . 15 Supplies 15 2,150. 16 16 Taxes 17 17 3,000. 18 18 Depreciation expense or depletion . . . . . . . . 19 19 Other (list) 20 20 Total expenses. Add lines 5 through 19 . . . . . . 9,050. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . . . . . . . . . . . . . . . 21 -8,450. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . . 8,450.) 600. 23a Total of all amounts reported on line 3 for all rental properties Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c Total of all amounts reported on line 18 for all properties 23d 9,050. Total of all amounts reported on line 20 for all properties 23e **Income.** Add positive amounts shown on line 21. **Do not** include any losses 24 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 8,450. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

26

-8,450.

### **SCHEDULE 8812** (Form 1040)

## **Credits for Qualifying Children** and Other Dependents

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

OMB No. 1545-0074

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Attachment Sequence No. **47** 

Your social security number

AMA	CHANDRA RAO CHINNALA & RAJI CHALLA	272-95	-2699
Par	t 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	102,163.
2a	Enter income from Puerto Rico that you excluded		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 2d	0.
3	Add lines 1 and 2d	. 3	102,163.
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	0	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. reside	nt	
	alien. Also, do not include anyone you included on line 4.		
7	Multiply line 6 by \$500		
8	Add lines 5 and 7	. 8	2,000.
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) $\dots \dots		0.
12	Is the amount on line 8 more than the amount on line 11?	. 12	2,000.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit	lit.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
	Yes. Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from the Credit Limit Worksheet A		8,742.
14	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b>	. 14	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 <b>addition</b>		
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NF	R through	line 27
	(also complete Schedule 3, line 11) before completing Part II-A.		

BAA

Schedule 8812 (Form 1040) 2022 Page **2** 

Part	II-A Additional Child Tax Credit for All Filers		
Cautio	on: 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 .	
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, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	<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.		
17	Enter the <b>smaller</b> of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	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 $\dots \dots \dots \dots \dots \dots \dots \dots$	20	
	<b>Next.</b> On line 16b, is the amount \$4,500 or more?		
	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.		
	☐ <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.		
Part	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	s of P	uerto 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		
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 . <b>22</b>		
23	Add lines 21 and 22		
24	1040 and		
	<b>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.		
	<b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the <b>larger</b> of line 20 or line 25	26	
- ·	Next, enter the smaller of line 17 or line 26 on line 27.		
	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	

# Form **8889**

## **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.

OMB No. 1545-0074

2022

Attachment Sequence No. 52

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

RAMACHANDRA RAO CHINNALA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 272-95-2699

Befor	<b>re you begin:</b> Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, it	f required.	
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	Self-only	y 🗵 Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	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		
10	Qualified HSA funding distributions	44	C 410
11	Add lines 9 and 10	11	6,410.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	890.
13	<b>HSA</b> deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	0.
Part		roto USAc	complete
rare	a separate Part II for each spouse.		, complete
14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part			
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040). Part II, line 17d		
		24	

(Rev. November 2022)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

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 identification number

RAM	ACHANDRA RAO CHINNALA & RAJI CHALLA	272-95-269	9		
Prepare	ation numl	oer			
SYAI					
Part	·				
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return the check that apply).  □ EIC 🕱 CTC/AC		e the rel AOTC		arts I–V HOH
1	Did you complete the return based on information for the applicable tax year provided	by the taxpayer	Yes	No	N/A
	or reasonably obtained by you? (See instructions if relying on prior year earned income.)		×		
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	lule 8812 (Form s, or your own	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you rathe following.				
	<ul> <li>Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> </ul>				
	• Review information to determine that the taxpayer is eligible to claim the credit(s) an status and to figure the amount(s) of any credit(s)		X		
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsist answer questions 4a and 4b. If "No," go to question 5.)	stent? (If "Yes,"		×	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent in				
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	e the questions I the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention require keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used t 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing state the amount(s) of the credit(s)	ment, you must 7, a copy of any o prepare Form provided by the atus or to figure	X		
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?		×		
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.)	-			
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare correct Schedule C (Form 1040)?				

Form 88	867 (Rev. 11-2022)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children	Yes	No	N/A
	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.)			
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?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of			
Ū	more than one person (tiebreaker rules)?			
Part	Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not	claim C	CTC, A	CTC,
	or ODC, go to Part IV.)			
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is	Yes	No	N/A
	a citizen, national, or resident of the United States?	×		
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?	×		
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?	X		
Part	The state of the s			
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the quatuition and related expenses for the claimed AOTC?	alified	Yes	No
Part		s ao ta	 o Part i	VI )
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax		Yes	No
	and provided more than half of the cost of keeping up a home for the year for a qualifying person?			
Part	VI Eligibility Certification			
	You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HOI	H filing	status
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responsing your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(status and to figure the amount(s) of the credit(s);	nses on s) and/c	the ret or HOH	turn or filing
	<ul> <li>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filing status, if claimed;</li> </ul>	ist for a	ny app	licable
	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 880 Document Retention.	37 instr	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	<ol><li>Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).</li></ol>	's eligib	ility for	the
	<ol><li>A record of how, when, and from whom the information used to prepare this form and the application obtained.</li></ol>	ole wor	ksheet(	s) was
	<ol><li>A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount</li></ol>	oayer's int(s) of	respon the cre	ises, to edit(s).
	If you have not complied with all due diligence requirements, you may have to pay a penalty for eac related to a claim of an applicable credit or HOH filing status (see instructions for more information	h failur ).	e to co	mply
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?		Yes	No

**Passive Activity Loss Limitations** 

See separate instructions.

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

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

Department of the Treasury Internal Revenue Service

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

Name(s)	itifying number									
RAMA	RAMACHANDRA RAO CHINNALA & RAJI CHALLA 272						72-95-2699			
Par	t I 2022 Passive Activity Loss	S								
	Caution: Complete Parts IV ar	nd V before comple	eting Part I.							
Renta <i>Allowa</i>										
1a	Activities with net income (enter the a	0.								
b	Activities with net loss (enter the amo									
С	Prior years' unallowed losses (enter the									
d	d Combine lines 1a, 1b, and 1c									
All Other Passive Activities										
2a	Activities with net income (enter the a	mount from Part V	'. column (a)) .	2a						
b	Activities with net loss (enter the amo				ì					
С	Prior years' unallowed losses (enter the				Ì					
d	-					2d				
3	Combine lines 1d and 2d. If this line is all losses are allowed, including any losses on the forms and schedules no	our return;	3	-8,450.						
	1033e3 off the forms and schedules no	inally used .					0,150.			
	on: If your filing status is married filing	loss (and line 1d is	•	-		e year,	do not complete			
	Part II. Instead, go to line 10.									
Par	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.									
4	Enter the <b>smaller</b> of the loss on line 1	Jie.	4	8,450.						
5	Enter \$150,000. If married filing separ	 L50,000.	4	0,450.						
6	Enter modified adjusted gross income	10,613.	-							
U	<b>Note:</b> If line 6 is greater than or equal				110,013.	-				
	on line 9. Otherwise, go to line 7.									
7	Subtract line 6 from line 5	39,387.								
8	Multiply line 7 by 50% (0.50). <b>Do not</b> e		8	19,694.						
9			9	8,450.						
Part							0,1001			
10	Add the income, if any, on lines 1a an		10	0.						
11	Total losses allowed from all passiv	ions to find								
	11	8,450.								
out how to report the losses on your tax return										
	N	Currer	nt year	Prior years Ov		verall gain or loss				
	Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gai	n	(e) Loss			
VIJA	AYAPURI COLONY	0.	8,450.				8,450.			
			•				,			

Name of activity							
Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss		
VIJAYAPURI COLONY	0.	8,450.			8,450.		
Total. Enter on Part I, lines 1a, 1b, and 1c	0.	8,450.					

Form 8582 (2022) Page **2** 

Part V Complete This Part Befor	e P	art I, Lines 2	a, 2b,	<b>and 2c.</b> S	ee instruc	tions.			•	
Name of activity		Current year			Prior years		Overall ga		ain or loss	
		(a) Net income (line 2a)		Net loss ne 2b)	(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss	
Total. Enter on Part I, lines 2a, 2b, and 2c										
Part VI Use This Part if an Amour	nt Is	Shown on F	Part II.	<b>Line 9.</b> S	ee instruc	tions.				
Name of activity	Form or schedule and line number to be reported on (see instructions)		(2)   000		(b) Ratio		(c) Special allowance		(d) Subtract column (c) from column (a).	
VIJAYAPURI COLONY		E Ln 22	8,450.		1.00000000		8,450.		0.	
				•						
Total			8,450.		1.00	1.00 8,		0.	0.	
Part VII Allocation of Unallowed L	oss			S.						
Name of activity		Form or sched and line numb to be reported (see instruction		mber ed on (a) Loss		(b) Ratio		(c) Unallowed loss		
Total							1.00			
Part VIII Allowed Losses. See instru							1100			
Name of activity		Form or schedule and line number to be reported on (see instructions)		(a) Loss		(b) Unallowed loss		(	(c) Allowed loss	
Total										