

# IRS e-file Signature Authorization

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

Submission Identification Number (SID) ▶

Taxpayer's name <b>BHASKAR BESTHA</b>	Social security number 004-27-9592
Spouse's name <b>RATHNA KUMARI CHILUKALA</b>	Spouse's social security number 424-89-2973

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

Enter whole dollars only on lines 1 through 5.

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

<b>1</b> Adjusted gross income . . . . .	<b>1</b>	331,304.
<b>2</b> Total tax . . . . .	<b>2</b>	57,426.
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	<b>3</b>	49,401.
<b>4</b> Amount you want refunded to you . . . . .	<b>4</b>	
<b>5</b> Amount you owe . . . . .	<b>5</b>	6,761.

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

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

- I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. 7 9 5 9 2  
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

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

- I authorize GLOBAL TAXES LLC to enter or generate my PIN as my signature on the income tax return (original or amended) I am now authorizing. 9 2 9 7 3  
Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

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

### Practitioner PIN Method Returns Only—continue below

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

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5 1 8 9 5 2 3 1 9 8 9  
Don't enter all zeros

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

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

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

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

MAIL FORM 1040-V TO THE INTERNAL REVENUE SERVICE CENTER AT THE ADDRESS LISTED BELOW.

▼ Detach Here and Mail With Your Payment and Return ▼

Department of the Treasury  
Internal Revenue Service

2022

# Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount of your payment . . . . . ▶	6,761.
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REV 03/22/23 PRO 1555

BHASKAR BESTHA  
RATHNA KUMARI CHILUKALA  
16372 SW ESTUARY DR 105  
BEAVERTON OR 97006

INTERNAL REVENUE SERVICE  
P.O. BOX 802501  
CINCINNATI, OH 45280-2501

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:

Your first name and middle initial: BHASKAR, Last name: BESTHA, Your social security number: 004-27-9592
If joint return, spouse's first name and middle initial: RATHNA KUMARI, Last name: CHILUKALA, Spouse's social security number: 424-89-2973
Home address (number and street): 16372 SW ESTUARY DR, Apt. no.: 105, Presidential Election Campaign: [ ] You [ ] Spouse
City, town, or post office: BEAVERTON, State: OR, ZIP code: 97006
Foreign country name: , Foreign province/state/county: , Foreign postal code:

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [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

Dependents table with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (Child tax credit, Credit for other dependents)
Includes dependents VINISHA BESTHA (Daughter) and VIHAANSAI BESTHA (Son).

Income table with columns: Description, Amount
Includes lines 1a through 15, with sub-columns 2a-6a and 7-15. Total taxable income: 305,404.



**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number  
004-27-9592

**Part I Additional Income**

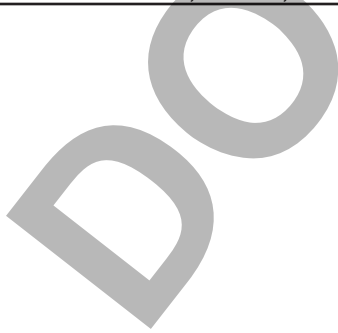
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-17,055.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABL account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	-17,055.

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

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





**SCHEDULE 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number  
004-27-9592

**Part I Tax**

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

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/> . . . . .	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	1,068.
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

(continued on page 2)

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

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>
			1,068.



**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number  
004-27-9592

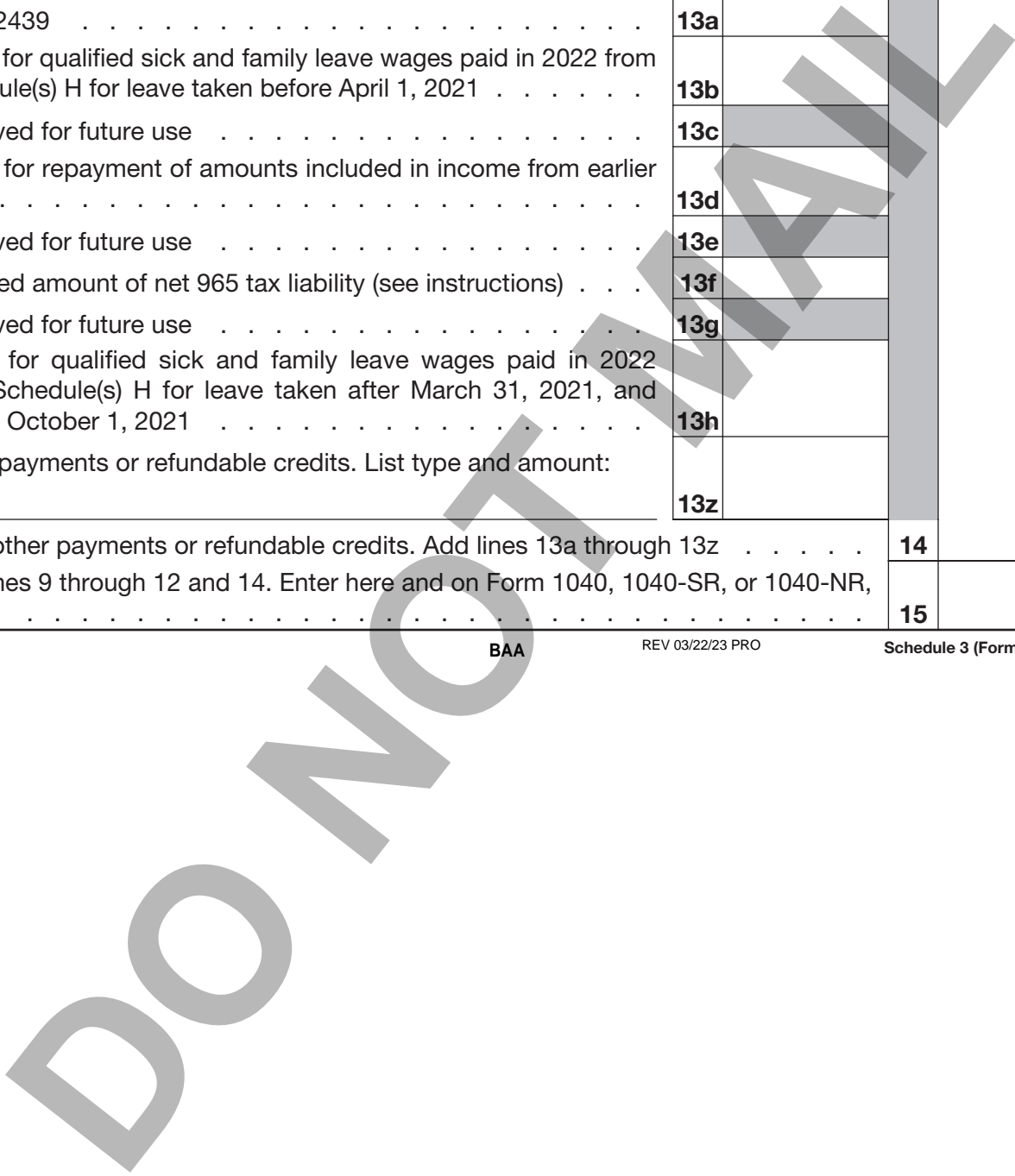
**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	600.
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .	<b>5</b>	
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>	
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	600.

(continued on page 2)

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>	
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>	1,304.
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>	
<b>13</b>	Other payments or refundable credits:			
<b>a</b>	Form 2439 . . . . .	<b>13a</b>		
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>		
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>		
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>		
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>		
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>		
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>		
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>		
<b>z</b>	Other payments or refundable credits. List type and amount:	<b>13z</b>		
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>	
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>	1,304.



**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2022**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **12**

Name(s) shown on return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number

004-27-9592

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)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	1 .	1 .		0 .
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 0 .

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

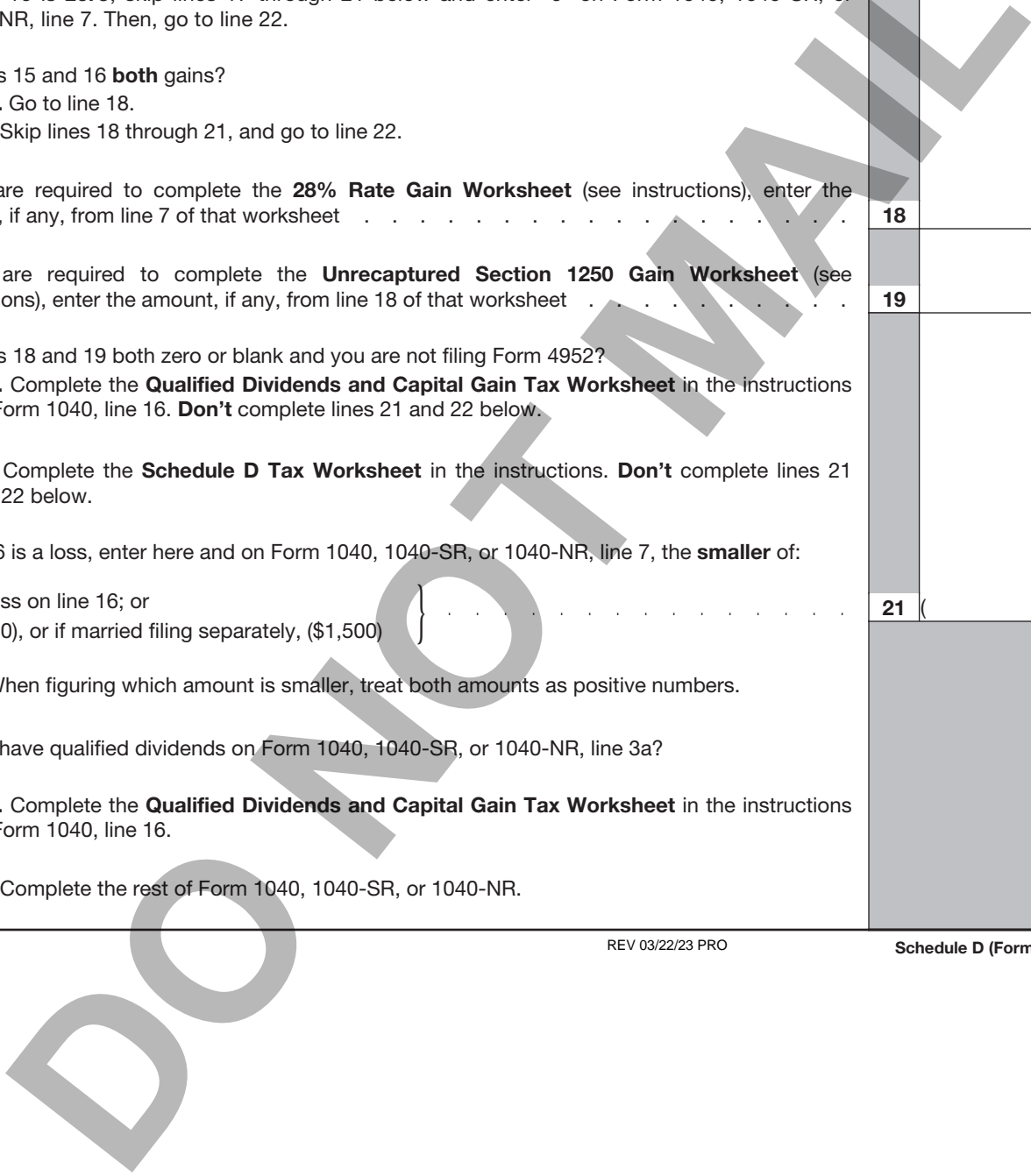
See instructions for how to figure the amounts to enter on the lines below.

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)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	1,607 .	1,547 .		60 .
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> 60 .

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p> <p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) }</li> </ul> </p> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?   <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b></p>	<p>60.</p> <p>( )</p>
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**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Social security number or taxpayer identification number

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

004-27-9592

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 <b>Note</b> 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) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/22	12/31/22	1.	1.			0.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).				1.	1.		0.

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





**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

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

Department of the Treasury  
Internal Revenue Service

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

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

Name(s) shown on return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number

004-27-9592

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

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

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

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

**A** Hindupur Hindupur Andhra Pradesh IN 515201

**B**

**C**

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

**Type of Property:**

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

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 600.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 1,500.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b> 1,200.		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 3,500.		
<b>15</b> Supplies . . . . .	<b>15</b> 3,000.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 5,000.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b> 3,455.		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 17,655.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -17,055.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 17,055. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 600.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 3,455.		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 17,655.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b> ( 17,055. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> -17,055.		

For Paperwork Reduction Act Notice, see the separate instructions.

NPA

-17,055.

Schedule E (Form 1040) 2022

Child and Dependent Care Expenses

Department of the Treasury Internal Revenue Service

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

2022 Attachment Sequence No. 21

Name(s) shown on return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number

004-27-9592

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under Married Persons Filing Separately. If you meet these requirements, check this box . . .

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under If You or Your Spouse Was a Student or Disabled, check this box . . .

Part I Persons or Organizations Who Provided the Care--You must complete this part. If you have more than three care providers, see the instructions and check this box . . .

Table with 5 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Was the care provider your household employee in 2022?, (e) Amount paid. Rows include KINDERPREP PRIVATE PRESCHOOL and ANGELS ACADEMY.

Did you receive dependent care benefits? No Complete only Part II below. Yes Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II Credit for Child and Dependent Care Expenses 2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box . . .

Table with 4 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Check here if the qualifying person was over age 12 and was disabled, (d) Qualified expenses. Row includes VIHAANSAI BESTHA.

Summary table for lines 3-11. Includes calculations for earned income, smallest amount, and final credit for child and dependent care expenses.

**SCHEDULE 8812  
(Form 1040)**

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

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

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

Name(s) shown on return

Your social security number

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

004-27-9592

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

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		<b>1</b>	331,304.
<b>2a</b>	Enter income from Puerto Rico that you excluded	<b>2a</b>		
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555	<b>2b</b>	0.	
<b>c</b>	Enter the amount from line 15 of your Form 4563	<b>2c</b>		
<b>d</b>	Add lines 2a through 2c	<b>2d</b>	0.	
<b>3</b>	Add lines 1 and 2d	<b>3</b>	331,304.	
<b>4</b>	Number of qualifying children under age 17 with the required social security number	<b>4</b>	2	
<b>5</b>	Multiply line 4 by \$2,000	<b>5</b>		4,000.
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	<b>6</b>	0	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.				
<b>7</b>	Multiply line 6 by \$500	<b>7</b>		
<b>8</b>	Add lines 5 and 7	<b>8</b>		4,000.
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	<b>9</b>		400,000.
<b>10</b>	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. }	<b>10</b>		0.
<b>11</b>	Multiply line 10 by 5% (0.05)	<b>11</b>		0.
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>		4,000.
<b>13</b>	Enter the amount from the <b>Credit Limit Worksheet A</b>	<b>13</b>		60,358.
<b>14</b>	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents.</b>	<b>14</b>		4,000.

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

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

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

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

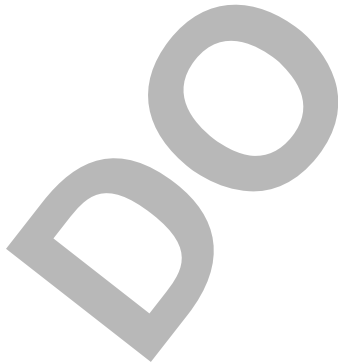
<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .	<input type="checkbox"/>
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts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

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

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

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

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .	<b>27</b>
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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](http://www.irs.gov/Form8889) for instructions and the latest information.

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

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

Social security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
004-27-9592

BHASKAR BESTHA

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

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

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	<b>2</b> 0.
<b>3</b>	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<b>3</b> 7,300.
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs . . . . .	<b>4</b> 0.
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b> 7,300.
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter . . . . .	<b>6</b> 7,300.
<b>7</b>	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	<b>7</b>
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b> 7,300.
<b>9</b>	Employer contributions made to your HSAs for 2022 . . . . .	<b>9</b> 2,400.
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b> 2,400.
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<b>12</b> 4,900.
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	<b>13</b> 0.

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

<b>14a</b>	Total distributions you received in 2022 from all HSAs (see instructions) . . . . .	<b>14a</b>
<b>b</b>	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .	<b>14b</b>
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>
<b>15</b>	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	<b>15</b>
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .	<b>16</b>
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>	
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c . . . . .	<b>17b</b>

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

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



**Paid Preparer's Due Diligence Checklist**

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and  
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

For tax year  
20 \_\_\_\_\_

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return BHASKAR BESTHA & RATHNA KUMARI CHILUKALA	Taxpayer identification number 004-27-9592
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? <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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

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

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

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

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

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

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

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

**Part VI Eligibility Certification**

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

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

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

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

**Additional Medicare Tax**

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

Name(s) shown on return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number

004-27-9592

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

<b>1</b>	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	<b>1</b>	368,721.	
<b>2</b>	Unreported tips from Form 4137, line 6 . . . . .	<b>2</b>		
<b>3</b>	Wages from Form 8919, line 6 . . . . .	<b>3</b>		
<b>4</b>	Add lines 1 through 3 . . . . .	<b>4</b>	368,721.	
<b>5</b>	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	<b>5</b>	250,000.	
<b>6</b>	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	<b>6</b>		118,721.
<b>7</b>	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	<b>7</b>		1,068.

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

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

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

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

**Part IV Total Additional Medicare Tax**

<b>18</b>	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	<b>18</b>		1,068.
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**Part V Withholding Reconciliation**

<b>19</b>	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	<b>19</b>	5,352.	
<b>20</b>	Enter the amount from line 1 . . . . .	<b>20</b>	368,721.	
<b>21</b>	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	<b>21</b>	5,346.	
<b>22</b>	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	<b>22</b>		6.
<b>23</b>	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) . . . . .	<b>23</b>		
<b>24</b>	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .	<b>24</b>		6.

**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

BHASKAR BESTHA & RATHNA KUMARI CHILUKALA

Your social security number or EIN

004-27-9592

- Part I Investment Income**  Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	21.
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	57.
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b> -17,055.	<b>4c</b>	-17,055.
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>		
<b>c</b>	Combine lines 4a and 4b			
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b> 60.	<b>5d</b>	60.
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c			
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	-16,917.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	<b>9d</b>	
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c			
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		<b>12</b>	0.
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 331,304.	<b>16</b>	0.
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 250,000.		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 81,304.		
<b>16</b>	Enter the smaller of line 12 or line 15			
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	0.
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	<b>18c</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-			
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	<b>19c</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-			
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: BHASKAR BESTHA & RATHNA KUMARI CHILUKALA, Sch E Hindupur, 004-27-9592

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for lines 1-5 and 6-13. Line 1: 1,080,000. Line 3: 2,700,000. Line 13: 13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for lines 14, 15, and 16.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for lines 17 and 18.

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes row for Residential rental property with 3,455 deduction.

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) 12 yrs., (f) 30 yrs., (g) 40 yrs., (h) MM, (i) S/L

Part IV Summary (See instructions.)

Table with 3 rows for lines 21, 22, and 23. Line 22: 3,455. Line 23: 23

# California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

004-27-9592 BEST 424-89-2973  
BHASKAR BESTHA  
RATHNAKUMAR CHILUKALA

22

16372 SW ESTUARY DR APT 105  
BEAVERTON OR 97006

05-11-1982 05-10-1985



If your California filing status is different from your federal filing status, check the box here

Filing Status

- 1  Single
- 2  Married/RDP filing jointly. See instr.
- 3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
- 4  Head of household (with qualifying person). See instructions.
- 5  Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.  7  X \$140 =  \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.  8  X \$140 =  \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  9  X \$140 =  \$

Exemptions

- 10 **Dependents: Do not include yourself or your spouse/RDP.**
- |                                 | Dependent 1                     | Dependent 2                     | Dependent 3           |
|---------------------------------|---------------------------------|---------------------------------|-----------------------|
| First Name                      | <input type="radio"/> VINISHA   | <input type="radio"/> VIHAANSAI | <input type="radio"/> |
| Last Name                       | <input type="radio"/> BESTHA    | <input type="radio"/> BESTHA    | <input type="radio"/> |
| SSN. See instructions.          | <input type="radio"/> 779578061 | <input type="radio"/> 806818018 | <input type="radio"/> |
| Dependent's relationship to you | <input type="radio"/> DAUGHTER  | <input type="radio"/> SON       | <input type="radio"/> |

Total dependent exemptions  10  X \$433 =  \$

REV 03/18/23 PRO

Your name: BESTHA Your SSN or ITIN: 004-27-9592

11 Exemption amount: Add line 7 through line 10 11 \$ 1146

Total Taxable Income
12 Total California wages from your federal Form(s) W-2, box 16 62468 .00
13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 331304 .00
14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .00
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 331304 .00
16 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 2400 .00
17 Adjusted gross income from all sources. Combine line 15 and line 16. 333704 .00
18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions 13397 .00
19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- 320307 .00

CA Taxable Income
31 Tax. Check the box if from: Tax Table Tax Rate Schedule
32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. FTB 3800 FTB 3803 62468 .00
35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. 59960 .00
36 CA Tax Rate. Divide line 31 by line 19. 0.0727
37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. 4359 .00
38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. 0.1872
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions 215 .00
40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- 4144 .00
41 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A .00
42 Add line 40 and line 41 4144 .00

Special Credits
50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. .00
51 Credit for joint custody head of household. See instructions .00
52 Credit for dependent parent. See instructions .00
53 Credit for senior head of household. See instructions .00
54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .00
55 Credit amount. See instructions .00

REV 03/18/23 PRO



Your name:  Your SSN or ITIN:

**Special Credits continued**

58 Enter credit name  code  and amount...  .00

59 Enter credit name  code  and amount...  .00

60 To claim more than two credits. See instructions...  .00

61 Nonrefundable Renter's Credit. See instructions...  .00

62 Add line 50 and line 55 through 61. These are your total credits...  62  .00

63 Subtract line 62 from line 42. If less than zero, enter -0-...  63  .00

**Other Taxes**

71 Alternative Minimum Tax. Attach Schedule P (540NR)...  .00

72 Mental Health Services Tax. See instructions...  .00

73 Other taxes and credit recapture. See instructions...  .00

74 Add line 63, line 71, line 72, and line 73. This is your total tax...  .00

**Payments**

81 California income tax withheld. See instructions...  .00

82 2022 CA estimated tax and other payments. See instructions...  .00

83 Withholding (Form 592-B and/or Form 593). See instructions...  .00

84 Excess SDI (or VPMI) withheld. See instructions...  .00

85 Earned Income Tax Credit (EITC). See instructions...  .00

86 Young Child Tax Credit (YCTC). See instructions...  .00

87 Foster Youth Tax Credit (FYTC). See instructions...  .00

88 Add line 81 through line 87. These are your total payments. See instructions...  88  .00

**ISR Penalty**

91 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage.   
If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions...  91  .00

**Overpaid Tax/Tax Due**

92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91,  
subtract line 91 from line 88...  92  .00

93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,  
subtract line 88 from line 91...  93  .00

101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92...  101  .00

102 Amount of line 101 you want applied to your 2023 estimated tax...  102  .00

103 Overpaid tax available this year. Subtract line 102 from line 101...  103  .00

REV 03/18/23 PRO

Your name:

Your SSN or ITIN:

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74  104  .00

		Code	Amount
Contributions	California Seniors Special Fund. See instructions . . . . .	● 400	<input type="text"/> .00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	<input type="text"/> .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	<input type="text"/> .00
	California Breast Cancer Research Voluntary Tax Contribution Fund. . . . .	● 405	<input type="text"/> .00
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .	● 406	<input type="text"/> .00
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	● 407	<input type="text"/> .00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . .	● 408	<input type="text"/> .00
	California Sea Otter Voluntary Tax Contribution Fund . . . . .	● 410	<input type="text"/> .00
	California Cancer Research Voluntary Tax Contribution Fund . . . . .	● 413	<input type="text"/> .00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . .	● 422	<input type="text"/> .00
	State Parks Protection Fund/Parks Pass Purchase . . . . .	● 423	<input type="text"/> .00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund. . . . .	● 424	<input type="text"/> .00
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	● 425	<input type="text"/> .00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . .	● 431	<input type="text"/> .00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/> .00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund. . . . .	● 439	<input type="text"/> .00
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/> .00
	Suicide Prevention Voluntary Tax Contribution Fund . . . . .	● 444	<input type="text"/> .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund. . . . .	● 445	<input type="text"/> .00	
California Community and Neighborhood Tree Voluntary Tax Contribution Fund . . . . .	● 446	<input type="text"/> .00	
120 Add amounts in code 400 through code 446. This is your total contribution . . . . .	● 120	<input type="text"/> .00	

**Amount You Owe** 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**  
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** . . . . ● 121  .00  
 Pay Online – Go to **ftb.ca.gov/pay** for more information.

REV 03/18/23 PRO

Your name:  Your SSN or ITIN:

**Interest and Penalties**  
122 Interest, late return penalties, and late payment penalties. . . . . 122  .00  
123 Underpayment of estimated tax.  
Check the box:  FTB 5805 attached  FTB 5805F attached . . . . .  .00  
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 124  .00

**125 REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . .  125  .00

**Refund and Direct Deposit**  
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number  Type  Checking  Account number  126 Direct deposit amount  
   .00  
 Savings

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:  
 Routing number  Type  Checking  Account number  127 Direct deposit amount  
   .00  
 Savings

**Voter Info.** For voter registration information, check the box and go to [sos.ca.gov/elections](https://sos.ca.gov/elections). See instructions . . . . .

**IMPORTANT:** Attach a copy of your complete federal return.  
Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature  Date  Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address.   
 Preferred phone number

**Sign Here**

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)   PTIN   
Firm's address   Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .  Yes  No

Print Third Party Designee's Name  Telephone Number

REV 03/18/23 PRO

# California Adjustments — Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return B BESTHA & R CHILUKALA	SSN or ITIN 004279592
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**Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2022.**

**During 2022:**

- 1 My California (CA) Residency (Check one)  
 a Myself:  Nonresident  Part-Year Resident  Resident  
 b Spouse:  Nonresident  Part-Year Resident  Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions) . . . . .	<input type="radio"/> O <input type="radio"/> R	<input type="radio"/> O <input type="radio"/> R
b I was in the military and stationed in (enter two letter code). . . . .	<input type="radio"/> <input type="radio"/>	<input type="radio"/> <input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input type="radio"/> / /	<input type="radio"/> / /
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> / /	<input type="radio"/> / /
5 I was a CA nonresident the entire year (enter state of residence). . . . .	<input type="radio"/> O <input type="radio"/> R	<input type="radio"/> <input type="radio"/>
6 The number of days I spent in CA for any purpose was: . . . . .	<input type="radio"/> <input type="radio"/>	<input type="radio"/> <input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No) . . . . .	<input type="radio"/> N <input type="radio"/>	<input type="radio"/> N <input type="radio"/>
8 Before 2022: I was a CA resident for the period of . . . . .	<input type="radio"/> / /	<input type="radio"/> / /
	<input type="radio"/> / /	<input type="radio"/> / /

**Part II Income Adjustment Schedule**

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions. (difference between CA & federal law)	C Additions See instructions. (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions . . . . .	<input checked="" type="radio"/> 348221	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 348221	<input checked="" type="radio"/> 62468
b Household employee wages not reported on federal Form(s) W-2. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29 . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6 . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instructions . . . . .	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2400	<input checked="" type="radio"/> 2400	<input checked="" type="radio"/> 0
i Nontaxable combat pay election. See instructions . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Add line 1a through line 1i . . . . .	<input checked="" type="radio"/> 348221	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2400	<input checked="" type="radio"/> 350621	<input checked="" type="radio"/> 62468
2 Taxable interest. a <input checked="" type="radio"/> . . . . .	<input checked="" type="radio"/> 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 21	<input checked="" type="radio"/> 0
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> 57 . . . . .	<input checked="" type="radio"/> 57	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 57	<input checked="" type="radio"/> 0
4 IRA distributions. See instructions. a <input checked="" type="radio"/> . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/> . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/> . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Capital gain or (loss). See instructions . . . . .	<input checked="" type="radio"/> 60	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 60	<input checked="" type="radio"/> 0

REV 03/18/23 PRO

<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040)		<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions (difference between CA & federal law)	<b>C</b> Additions See instructions (difference between CA & federal law)	<b>D</b> Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	<b>E</b> CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes. . . . . <b>1</b>	<input type="radio"/>	<input type="radio"/>			
<b>2 a</b>	Alimony received. See instructions. . . . . <b>2a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b>	Business income or (loss). See instructions. . . . . <b>3</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b>	Other gains or (losses) . . . . . <b>4</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . <b>5</b>	<input type="radio"/> -17055	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> -17055	<input type="radio"/>
<b>6</b>	Farm income or (loss) . . . . . <b>6</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b>	Unemployment compensation . . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>			
<b>8</b>	<b>Other income:</b>					
<b>a</b>	Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>		
<b>b</b>	Gambling . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>c</b>	Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b>	Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>		
<b>e</b>	Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>f</b>	Income from federal Form 8889 . . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>			
<b>g</b>	Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>h</b>	Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>i</b>	Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>j</b>	Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>k</b>	Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . <b>8l</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>m</b>	Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>n</b>	IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>			
<b>o</b>	IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>			
<b>p</b>	IRC Section 461(l) excess business loss adjustment . . . . . <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b>	Taxable distributions from an ABLE account . . . . . <b>8q</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>r</b>	Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . . . . <b>8s</b>	<input type="radio"/> ( )			<input type="radio"/>	<input type="radio"/>
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>u</b>	Wages earned while incarcerated . . . . . <b>8u</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>z</b>	Other income. List type and amount. <input type="radio"/> _____ <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>9 a</b>	Total other income. Add line 8a through line 8z. . . . . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

		A	B	C	D	E
<b>Section B — Additional Income</b> Continued		<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>b1</b>	Disaster loss deduction from form FTB 3805V . . . . . <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b>	NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b>	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . . <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10</b>	<b>Total.</b> Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C . . . . . <b>10</b>	<input checked="" type="radio"/> 331304	<input type="radio"/>	<input type="radio"/> 2400	<input checked="" type="radio"/> 333704	<input type="radio"/> 62468

**Section C — Adjustments to Income**  
from federal Schedule 1 (Form 1040)

<b>11</b>	Educator expenses . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>			
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b>	Health savings account deduction . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>			
<b>14</b>	Moving expenses. Attach form FTB 3913. See instructions. . . . . <b>14</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>15</b>	Deductible part of self-employment tax. See instructions. . . . . <b>15</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>16</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>17</b>	Self-employed health insurance deduction. See instructions. . . . . <b>17</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>18</b>	Penalty on early withdrawal of savings . . . <b>18</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>19</b>	<b>a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input type="radio"/> _____ Last name <input type="radio"/> _____ <b>19a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>20</b>	IRA deduction . . . . . <b>20</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b>	Student loan interest deduction . . . . . <b>21</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>22</b>	Reserved for future use . . . . . <b>22</b>					
<b>23</b>	Archer MSA deduction . . . . . <b>23</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>24</b>	<b>Other adjustments:</b>					
<b>a</b>	Jury duty pay . . . . . <b>24a</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m <b>24c</b>	<input type="radio"/>	<input type="radio"/>			
<b>d</b>	Reforestation amortization and expenses. . . . . <b>24d</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>e</b>	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . . . <b>24e</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>f</b>	Contributions to IRC Section 501(c)(18)(D) pension plans. . . <b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b>	Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>

REV 03/18/23 PRO

Section C — Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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	<input type="radio"/>	<input type="radio"/>			
j Housing deduction from federal Form 2555 . . . . . 24j	<input type="radio"/>	<input type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . 24k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
z Other adjustments. List type and amount.  <input type="radio"/> . . . . . 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. . . . . 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E . . . . . 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . . 27	<input type="radio"/> 331304	<input type="radio"/>	<input type="radio"/> 2400	<input type="radio"/> 333704	<input type="radio"/> 62468

**Part III Adjustments to Federal Itemized Deductions**  
Check the box if you did NOT itemize for federal but will itemize for California

Medical and Dental Expenses See instructions.	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
1 Medical and dental expenses . . . . . 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . 2	331304		
3 Multiply line 2 by 7.5% (0.075) . . . . . 3	24848		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . . 4	<input type="radio"/>		<input type="radio"/>

Taxes You Paid	A	B	C
5a State and local income tax or general sales taxes . . . . . 5a	<input type="radio"/> 22376	<input type="radio"/> 22376	
5b State and local real estate taxes . . . . . 5b	<input type="radio"/> 5862		
5c State and local personal property taxes . . . . . 5c	<input type="radio"/>		
5d Add line 5a through line 5c. . . . . 5d	<input type="radio"/> 28238		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . . . Enter the amount from line 5a, column B in line 5e, column B . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C. . . . . 5e	<input type="radio"/> 10000	<input type="radio"/> 22376	<input type="radio"/> 18238
6 Other taxes. List type <input type="radio"/> . . . . . 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Add line 5e and line 6. . . . . 7	<input type="radio"/> 10000	<input type="radio"/> 22376	<input type="radio"/> 18238

Interest You Paid	A	B	C
8a Home mortgage interest and points reported to you on federal Form 1098 . . . . . 8a	<input type="radio"/> 7535		<input type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098 . . . . . 8b	<input type="radio"/>		<input type="radio"/>
8c Points not reported to you on federal Form 1098. . . . . 8c	<input type="radio"/>		<input type="radio"/>
8d Reserved for future use . . . . . 8d			
8e Add line 8a through line 8c. . . . . 8e	<input type="radio"/> 7535	<input type="radio"/>	<input type="radio"/>
9 Investment interest. . . . . 9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Add line 8e and line 9. . . . . 10	<input type="radio"/> 7535	<input type="radio"/>	<input type="radio"/>

Gifts to Charity	A	B	C
11 Gifts by cash or check . . . . . 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check. . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year. . . . . 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 . . . . . 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



<b>Part III Adjustments to Federal Itemized Deductions</b> Continued	<b>A Federal Amounts</b> <small>(from federal Schedule A Form 1040)</small>	<b>B Subtractions</b> <small>See instructions</small>	<b>C Additions</b> <small>See instructions</small>
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**Casualty and Theft Losses**

**15** Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . . . **15**

**Other Itemized Deductions**

**16** Other—from list in federal instructions . . . . . **16**

**17** Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . . **17**  17535  22376  18238

**18 Total.** Combine line 17 column A less column B plus column C . . . . .  **18** 13397

**Job Expenses and Certain Miscellaneous Deductions**

**19** Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . .  **19**

**20** Tax preparation fees. . . . .  **20**

**21** Other expenses: investment, safe deposit box, etc. List type  . . . . .  **21**

**22** Add line 19 through line 21 . . . . .  **22**

**23** Enter amount from federal Form 1040 or 1040-SR, line 11  331304

**24** Multiply line 23 by 2% (0.02). If less than zero, enter 0 . . . . .  **24**

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .  **25**

**26 Total Itemized Deductions.** Add line 18 and line 25. . . . .  **26**

**27** Other adjustments. See instructions. Specify.  . . . . .  **27**

**28** Combine line 26 and line 27. . . . .  **28**

**29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately . . . . . **\$229,908**

Head of household . . . . . **\$344,867**

Married/RDP filing jointly or qualifying surviving spouse/RDP. . . . . **\$459,821**

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 . . . . .  **29**

**30 Enter the larger of the amount on line 29 or your standard deduction listed below:**

Single or married/RDP filing separately. See instructions. . . . . **\$5,202**

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . . **\$10,404**  **30**

**Part IV California Taxable Income**

**1 California AGI.** Enter your California AGI from Part II, line 27, column E . . . . .  **1** 62468

**2** Enter your deductions from line 30 . . . . .  **2** 13397

**3 Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . .  **3** 0.1872

**4 California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . .  **4** 2508

**5 California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . .  **5** 59960

REV 03/18/23 PRO

# 2022 Other State Tax Credit

# S

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return B BESTHA & R CHILUKALA	SSN, ITIN, or FEIN 004279592
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### Part I Double-Taxed Income (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> WAGES, SALARIES, TIPS	<input checked="" type="radio"/> 62468	<input checked="" type="radio"/> 62468
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>1</b> Total double-taxed income	<input checked="" type="radio"/> 62468	<input checked="" type="radio"/> 62468

### Part II Figure Your Other State Tax Credit (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability. See instructions	<input checked="" type="radio"/> <b>2</b>	4144	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> <b>3</b>	62468	00
<b>4</b> California adjusted gross income. See instructions	<input checked="" type="radio"/> <b>4</b>	62468	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>5</b>	1.0000	00
<b>6</b> Multiply line 2 by line 5	<input checked="" type="radio"/> <b>6</b>	4144	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> OR See instructions	<input checked="" type="radio"/> <b>7</b>	28017	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> <b>8</b>	62468	00
<b>9</b> Adjusted gross income taxable by other state. See instructions	<input checked="" type="radio"/> <b>9</b>	331304	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>10</b>	0.1886	00
<b>11</b> Multiply line 7 by line 10	<input checked="" type="radio"/> <b>11</b>	5284	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> . See instructions	<input checked="" type="radio"/> <b>12</b>	4144	00

REV 03/18/23 PRO

# Health Coverage Exemptions and Individual Shared Responsibility Penalty

## 2022

## 3853

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on your California tax return

B BESTHA & R CHILUKALA

SSN or ITIN

004-27-9592

### Part I Applicable Household Members. List all members of your applicable household whether or not they have an exemption or an Exemption Certificate Number (ECN) granted by the Marketplace. See instructions.

	First Name	Initial	SSN	Date of Birth (mm/dd/yyyy)	Modified AGI
1	<input checked="" type="radio"/> BHASKAR	<input checked="" type="radio"/>	<input checked="" type="radio"/> 004-27-9592	<input checked="" type="radio"/> 05/11/1982	<input checked="" type="radio"/> 333,704.
	Last Name <input checked="" type="radio"/> BESTHA		ECN 1 <input checked="" type="radio"/>	ECN 2 <input checked="" type="radio"/>	ECN 3 <input checked="" type="radio"/>
2	<input checked="" type="radio"/> RATHNA KUMARI	<input checked="" type="radio"/>	<input checked="" type="radio"/> 424-89-2973	<input checked="" type="radio"/> 05/10/1985	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> CHILUKALA		ECN 1 <input checked="" type="radio"/>	ECN 2 <input checked="" type="radio"/>	ECN 3 <input checked="" type="radio"/>
3	<input checked="" type="radio"/> VINISHA	<input checked="" type="radio"/>	<input checked="" type="radio"/> 779-57-8061	<input checked="" type="radio"/> 08/09/2015	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> BESTHA		ECN 1 <input checked="" type="radio"/>	ECN 2 <input checked="" type="radio"/>	ECN 3 <input checked="" type="radio"/>
4	<input checked="" type="radio"/> VIHAANSAI	<input checked="" type="radio"/>	<input checked="" type="radio"/> 806-81-8018	<input checked="" type="radio"/> 02/21/2018	<input checked="" type="radio"/> 0.
	Last Name <input checked="" type="radio"/> BESTHA		ECN 1 <input checked="" type="radio"/>	ECN 2 <input checked="" type="radio"/>	ECN 3 <input checked="" type="radio"/>
5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>
12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		ECN 1 <input type="radio"/>	ECN 2 <input type="radio"/>	ECN 3 <input type="radio"/>

### Part II Coverage Exemption Claimed on Your Tax Return for Your Household

REV 03/18/23 PRO

1 If you are claiming a coverage exemption because your applicable household income or gross income is below the filing threshold, check the box here. See instructions.

**Part III Coverage and Exemptions Claimed on Your Tax Return for Individuals.** If you and/or a member of your applicable household are reporting any coverage or are claiming exemptions for the tax year, complete Part III. See instructions.

**Coverage and Exemption Codes**

		(a) Full-year	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) June	(h) July	(i) Aug	(j) Sept	(k) Oct	(l) Nov	(m) Dec
1	First Name <input type="radio"/> BHASKAR	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/> BESTHA		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	First Name <input type="radio"/> RATHNA KUMARI	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/> CHILUKALA		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	First Name <input type="radio"/> VINISHA	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/> BESTHA		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	First Name <input type="radio"/> VIHAANSAI	<input type="radio"/> E	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/> BESTHA		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12	First Name <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Initial <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Last Name <input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Part IV Individual Shared Responsibility Penalty**

1 Your Individual Shared Responsibility Penalty. Enter on Form 540, line 92; Form 540NR, line 91; or Form 540 2EZ, line 27.

See instructions ..... ● 1 \_\_\_\_\_ 0.

Name as Shown on Return  
B BESTHA & R CHILUKALA

Social Security No.  
004-27-9592

**Line 1 – Wages, Salaries, Tips, Etc.**

	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Excess reimbursements from Form 2106 included in wage income . . . . .		
2 Active duty military pay . . . . .		
3 Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act . . . . .		
4 Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also) . . . . .		
5 Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). . . . .		
6 Ridesharing fringe benefit differences . . . . .		
7 HSA employer contributions . . . . .		2400
8 Paid Family Leave Insurance (PFL) benefits . . . . .		
I confirm that the PFL amount above is accurate . . . . . <input type="checkbox"/>		
9 Employer-provided adoption benefits income exclusions. . . . .		
10 In-Home Supportive Services (IHSS) supplementary payment . . . . .		
11 Native American income (Form 3504) . . . . .		
12 Clergy housing exclusion. This is the amount entered on W-2s as smallest of amount spent or fair rental value. . . . .		
<b>a</b> Enter the amount spent on qual. housing expenses . . . . .		
13 Excess moving reimbursements . . . . .		
14 CA Employees and federal Independent Contractors income . . . . .		
15 Employer-provided dependent care assistance exclusion . . . . .		
16 Other (itemize):		
<b>a</b> _____		
<b>b</b> _____		
<b>c</b> _____		
<b>d</b> _____		
Total adjustments to wages, salaries, tips, etc. Enter here and on Schedule CA (540/540NR), line 1. . . . .		2400

**Line 4 – IRA, Pensions, and Annuities**

<b>IRA's</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Other (itemize):		
<b>a</b> _____		
<b>b</b> _____		
<b>c</b> _____		
<b>d</b> _____		
Total adjustments to IRA distributions. Enter here and on Schedule CA (540/540NR), line 4 . . . . .		

<b>Pensions and Annuities</b>	<b>(B)</b> Subtractions	<b>(C)</b> Additions
1 Form 1099-R, Railroad Retirement Benefits. . . . .		
Check here to confirm the Tier 2 RRB above is correct . . . ▶ <input type="checkbox"/>		
2 Other (itemize):		
<b>a</b> _____		
<b>b</b> _____		
<b>c</b> _____		
<b>d</b> _____		
Total adjustments to pensions and annuities. Enter here and on Schedule CA (540/540NR), line 5. . . . .		

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **07**

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

B BESTHA & R CHILUKALA

Your social security number

004-27-9592

**Medical and Dental Expenses**

**Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions)		<b>1</b>
<b>2</b>	Enter amount from Form 1040 or 1040-SR, line 11	331304	<b>2</b>
<b>3</b>	Multiply line 2 by 7.5% (0.075)	24848	<b>3</b>
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		<b>4</b>

**Taxes You Paid**

<b>5</b>	State and local taxes.		<b>5</b>
<b>a</b>	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	22376	<b>5a</b>
<b>b</b>	State and local real estate taxes (see instructions)	5862	<b>5b</b>
<b>c</b>	State and local personal property taxes		<b>5c</b>
<b>d</b>	Add lines 5a through 5c	28238	<b>5d</b>
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	10000	<b>5e</b>
<b>6</b>	Other taxes. List type and amount: _____		<b>6</b>
<b>7</b>	Add lines 5e and 6	10000	<b>7</b>

**Interest You Paid**

**Caution:** Your mortgage interest deduction may be limited. See instructions.

<b>8</b>	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		<b>8</b>
<b>a</b>	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	7535	<b>8a</b>
<b>b</b>	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____		<b>8b</b>
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules		<b>8c</b>
<b>d</b>	Reserved for future use		<b>8d</b>
<b>e</b>	Add lines 8a through 8c	7535	<b>8e</b>
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions.		<b>9</b>
<b>10</b>	Add lines 8e and 9	7535	<b>10</b>

**Gifts to Charity**

**Caution:** If you made a gift and got a benefit for it, see instructions.

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		<b>11</b>
<b>12</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500.		<b>12</b>
<b>13</b>	Carryover from prior year		<b>13</b>
<b>14</b>	Add lines 11 through 13		<b>14</b>

**Casualty and Theft Losses**

<b>15</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		<b>15</b>
-----------	--	--	-----------

**Other Itemized Deductions**

<b>16</b>	Other—from list in instructions. List type and amount: _____		<b>16</b>
-----------	--	--	-----------

**Total Itemized Deductions**

<b>17</b>	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17535	<b>17</b>
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		<b>18</b>



**Form OR-40-V**  
**Oregon Individual Income Tax Payment Voucher**

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.

Tax year begins (MM/DD/YYYY)      Tax year ends (MM/DD/YYYY)      **For taxpayer use only:**  
01/01/2022      12/31/2022      Enter quarter (if making  
an estimated payment)

First name      Initial  
BHASKAR  
Last name  
BESTHA  
Social Security number (SSN)  
004-27-9592

Spouse first name      Initial  
RATHNA KUMARI  
Spouse last name  
CHILUKALA  
Spouse SSN  
424-89-2973

Current mailing address  
16372 SW ESTUARY DR    APT 105  
City      State      ZIP code  
BEAVERTON      OR      97006  
Contact phone  
203-628-5879

**Want to make your payment online?** Find options at [www.oregon.gov/dor](http://www.oregon.gov/dor).

**Use this voucher only if you are sending a payment separate from a return.** For more information, see Form OR-40-V Instructions. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-40-V," your daytime phone, the last four digits of your SSN or ITIN, and the tax year on your payment. Don't mail cash. Mail the payment and voucher to:

**Oregon Department of Revenue**  
**PO Box 14950**  
**Salem OR 97309-0950**

REV 02/17/23 PRO

**Payment type (check one)**

- Original return
- Estimated payment
- Amended return

**Enter payment amount**

\$      8,616.00



150-101-172  
(Rev. 08-16-22, ver. 03)

1555 00

1003000000004279592BEST424892973202212310101555007

**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)

BHASKAR

05/11/1982

Last name

BESTHA

Social Security number (SSN)

004-27-9592

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

Spouse first name

Initial

Spouse date of birth (MM/DD/YYYY)

RATHNA KUMARI

05/10/1985

Spouse last name

CHILUKALA

Spouse SSN

424-89-2973

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

Current address

16372 SW ESTUARY DR APT 105

City

BEAVERTON

Country

USA

State

OR

Phone

203-628-5879

ZIP code

97006

**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
BESTHA 004-27-9592

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 spouse .....6b. 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
VIHAANSAI BESTHA
Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code \*
02/21/2018 806-81-8018 SD [ ] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name
VINISHA BESTHA
Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code \*
08/09/2015 779-57-8061 SD [ ] Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name
Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN Code \*
[ ] Dependent 3: Check if child has a qualifying disability

\*Dependent relationship code (see instructions).

6c. Total number of dependents.....6c. 2

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

6e. Total exemptions. Add lines 6a through 6d..... Total 6e. 4



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
BESTHA 004-27-9592

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. 331,304.00
8. Total additions from Schedule OR-ASC, line A5..... 8.
9. Income after additions. Add lines 7 and 8..... 9. 331,304.00

Subtractions

10. 2022 federal tax liability (see instructions)..... 10. 0.00
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. 0.00
15. Income after subtractions. Line 9 minus line 14..... 15. 331,304.00

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. 13,928.00
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
BESTHA 004-27-9592

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

Deductions (continued)

18. Enter the larger of line 16 or 17..... 18. 13,928.00
19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter 0 ..... 19. 317,376.00

Oregon tax

20. Tax (see instructions) ..... 20. 28,017.00
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. 28,017.00

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. 28,017.00
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. 28,017.00
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  
BESTHA 004-27-9592

**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. 28,017.00

**Payments and refundable credits**

32. Oregon income tax withheld. **Include a copy of your Forms W-2 and 1099**..... 32. 19,401.00

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. 19,401.00

**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. 8,616.00

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

BESTHA

004-27-9592

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. 8,616.00
- 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.
- 51. Total. Add lines 47 through 50. Line 51 can't be more than your  
refund on line 46 ..... 51.
- 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  
 BESTHA 004-27-9592

**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  
 03/31/2023 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](http://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

BESTHA

004-27-9592

**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-A  
Oregon Itemized Deductions**

Oregon Department of Revenue

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

BESTHA

Social Security number (SSN)

004-27-9592

**Read instructions carefully before completing. If you itemize, you must include this schedule with your Oregon return.**

**Medical and dental expenses**

**Caution!** Don't include expenses reimbursed or paid by others.

- 1. Medical and dental expenses (see instructions)..... 1.
- 2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7;  
or Form OR-40-N or OR-40-P, line 29F ..... 2. 331,304.00
- 3. AGI threshold. Multiply line 2 by 7.5% (0.075)..... 3. 24,848.00
- 4. **Medical and dental expense deduction.** Line 1 minus line 3. If line 3 is more  
than line 1, enter 0 ..... 4.

**Taxes you paid**

- 5. State and local income taxes. **Don't include Oregon income tax,  
including Oregon withholding.**..... 5. 531.00
- 6. Real estate taxes (see instructions) ..... 6. 5,862.00
- 7. Personal property taxes..... 7.
- 8. Reserved..... 8.
- 9. Total income and property taxes. Add lines 5 through 8. **Don't enter more than  
\$10,000 (\$5,000 if married filing separately)** ..... 9. 6,393.00
- 10. Other taxes. List type and amount: ..... 10.
- 11. **Taxes paid deduction.** Add lines 9 and 10..... 11. 6,393.00

Continued on next page



**2022 Schedule OR-A  
Oregon Itemized Deductions**

Oregon Department of Revenue

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

**Interest you paid**

12. Mortgage interest and points reported on federal Form 1098 .....	12.	7,535.00
13. Mortgage interest not reported on federal Form 1098 .....	13.	
14. Points not reported on federal Form 1098.....	14.	
Reserved		
16. Investment interest (see instructions) .....	16.	
17. <b>Interest paid deduction.</b> Add lines 12 through 16 .....	17.	7,535.00

**Gifts to charity**

18. Gifts by cash or check (see instructions).....	18.	
19. Gifts other than by cash or check (see instructions) .....	19.	
20. Carryover from prior year.....	20.	
21. <b>Total gifts to charity.</b> Add lines 18 through 20 .....	21.	

**Other miscellaneous deductions**

22. List type and amount. <b>Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation</b> (see instructions) .....	22.	
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**Oregon itemized deductions**

23. Add lines 4, 11, 17, 21, and 22. Enter the amount from line 23 on Form OR-40, line 16; or Form OR-40-N or OR-40-P, line 37 .....	23.	13,928.00
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**2022 Form OR-10**  
**Underpayment of Oregon Estimated Tax**

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.

**Instructions:** Use this form to report the interest on underpaid estimated tax or to claim an exception to paying estimated tax. Figure your required installment payments and total underpayment interest using the worksheets inside Form OR-10 Instructions.  
**If you're claiming an exception or owe underpayment interest, include this form when you file your Oregon return.**

Last name

BESTHA

Social Security number (SSN)

004-27-9592

**Exception**

- 1. If you qualify for an exception to the imposition of underpayment interest, enter the exception number here and on Form OR-40, box 43a; Form OR-40-N, box 68a; or Form OR-40-P, box 67a..... 1.

**Required annual payment**

- 2. Enter the amount from line 10 of the *Required annual payment worksheet* inside Form OR-10 Instructions. .... 2. 10,764.00

**Required installment payments**

- 3. Enter the amounts for each installment period from lines 1, 6, 11, and 17 of the *Underpayment interest worksheet* inside Form OR-10 Instructions.
  - 3A. Installment payment 1: due April 18, 2022..... 3A. 2,691.00
  - 3B. Installment payment 2: due June 15, 2022..... 3B. 2,691.00
  - 3C. Installment payment 3: due September 15, 2022..... 3C. 2,691.00
  - 3D. Installment payment 4: due January 17, 2023..... 3D. 2,691.00

**Total underpayment interest for tax year 2022**

- 4. Enter the amount from line 22 of the *Underpayment interest worksheet* inside Form OR-10 Instructions here and on Form OR-40, line 43; Form OR-40-N, line 68; or Form OR-40-P, line 67 ..... **Total 4.**

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





# Annualized income worksheet

The worksheet calculates your tax for each period while factoring the other items claimed on your return.

Read the instructions **before** completing this worksheet. **Note:** Start with column A. Work down each column, and complete lines 1 through 31 before going on to columns B, C, and D.

	(A) Jan 1 to Mar 31	(B) Jan 1 to May 31	(C) Jan 1 to Aug 31	(D) Jan 1 to Dec 31
1. Federal adjusted gross income for each period (see instructions).....1.				
2. Oregon additions for each period (see instructions) .....2.				
3. Add lines 1 and 2.....3.				
4. Annualization multiplier.....4.	4	2.4	1.5	1
5. Annualized Oregon income. Multiply line 3 by line 4.....5.				
6. Oregon subtractions for each period (except federal tax).....6.				
7. Annualization multiplier.....7.	4	2.4	1.5	1
8. Annualized Oregon subtractions. Multiply line 6 by line 7.....8.				
9. Federal tax liability from Table 3 (see instructions).....9.				
10. Total subtractions. Add lines 8 and 9.....10.				
11. Oregon itemized deductions for each period. If you don't itemize, enter \$0 and skip to line 14 (see instructions).....11.				
12. Annualization multiplier.....12.	4	2.4	1.5	1
13. Annualized Oregon itemized deductions. Multiply line 11 by line 12.....13.				
14. In each column, enter the full amount of your Oregon standard deduction (see instructions).....14.				
15. Enter line 13 or 14, whichever is larger.....15.				
16. Total subtractions and deductions. Add lines 10 and 15.....16.				
17. Annualized Oregon taxable income. Line 5 minus line 16.....17.				
18. Oregon tax for the amount on line 17 (see tax tables or tax rate chart in the 2022 return instructions).....18.				
19. Exemption credit (not annualized) from Form OR-40, line 23; Form OR-40-N, line 49; or Form OR-40-P, line 48.....19.				
20. Credits minus tax recaptures for each period. Do not include exemption credits (see instructions).....20.				
21. Total credits. Add lines 19 and 20.....21.				
22. Net annualized income tax. Line 18 minus line 21.....22.				
23. Percentage that applies for each period.....23.	22.5%	45%	67.5%	90%
24. Annualized tax per period. Multiply line 22 by line 23.....24.				
25. Prior period installment payment. Enter the amount from box 31A in box 25B, from boxes 31A and 31B in box 25C, and from boxes 31A, 31B, and 31C in box 25D.....25.				
26. Line 24 minus line 25. If less than zero, enter \$0.....26.				
27. Line 10 of the <b>required annual payment worksheet</b> divided by four.*.....27.				
28. Prior excess regular installment. Enter the amount from box 30A in box 28B, from box 30B in box 28C, and from box 30C in box 28D.....28.				
29. Add lines 27 and 28.....29.				
30. Excess regular installment amount. Line 29 minus line 26. If line 29 is less than line 26, enter \$0.....30.				
31. Annualized installment payment. Enter the smaller of line 26 or line 29.....31.				

Enter the amounts from line 31 on line 1 of the **underpayment interest worksheet** on page 4 and on Form OR-10, line 3.

\* If you are a part-year filer, divide by the number of periods you were an Oregon resident or had income from Oregon sources while you were a nonresident, if less than four.