Form **8879**

(Rev January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No 1545-0074

Submission Identification Number (SID)						
Taxpayer's name	Social security	number ,				
SHASI TEJA GANDHAM	694-02-	694-02-9544				
Spouse's name	Spouse's soci	al security nu	mber			
Part I Tax Return Information — Tax Year Ending December 31, 2023 (Ente	 r year you ar	e authoriz	ina \			
Enter whole dollars only on lines 1 through 5.	i yeai you ai	e authoriz	ii ig.)			
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.						
1 Adjusted gross income		1 3	116,214.			
2 Total tax	[2	17,967.			
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	[3	24,755.			
4 Amount you want refunded to you		4	6,788.			
5 Amount you owe		5				
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and Under penalties of penjury, I declare that I have examined a copy of the income tax return (original or amended						
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I abore return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmosend my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for reject for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indication payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requirements days prior to the payment (settlement) date. I also authorize the financial institutions involved in the taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) I a Electronic Funds Withdrawal Consent	atter, or electron ection of the trans. Treasury an icated in the taxon to debit the eather authorizations must be processing of payment. I furth	nic return on insmission, (do its designate preparation entry to this attention. To revooreceived no the electronial racknowles.	ginator (ERO) b) the reason sted Financial a software for account This ke (cancel) a later than 2 c payment of code that the			
Taxpayer's PIN: check one box only		- 				
I authorize GLOBAL TAXES LLC to enter or generate	2	9 5 4	4			
ERO firm name	Ente	er five digits, b	as my			
signature on the income tax return (original or amended) I am now authorizing. I will enter my PIN as my signature on the income tax return (original or amended) I am rif you are entering your own PIN and your return is filed using the Practitioner PIN methodow. Your signature Date	ow authorizin	g Check th must comp	ns box only			
		-				
Spouse's PIN: check one box only			\neg			
I authorize to enter or generate			as my			
ERO firm name Signature on the income tax return (original or amended) I am now authorizing.		er five digits, b 't enter all zer				
I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN and your return is filed using the Practitioner PIN methodolow						
Spouse's signature ▶ Date ▶						
Practitioner PIN Method Returns Only—continue below						
Part III Certification and Authentication — Practitioner PIN Method Only	·	,				
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	2 4 9 6	0 8 2	7 1			
, , , , , , , , , , , , , , , , , , , ,	Don't enter	r all zeros	1			
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income to authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submarequirements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of In	itting this retur	n in accorda	ince with the			
ERO's signature ▶ Date ▶						
ERO Must Retain This Form — See Instructions						
Don't Submit This Form to the IRS Unless Requested To I	Do So					

E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2023

23 OMB No 1545-00

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

	· U.	3. Illuiviuuai illuulile Ta.	y ver	um – –		OWR NO	1545-00	174 RS Use Only	-Do not wr	rite or staple in this space	
For the year Jan	n 1–Dec	31, 2023, or other tax year beginning		, 2023,	ending_			, 20	See sep	parate instructions	
Your first name	e and m	ddle initial	Last na	me					Your soc	cial security number	
SHASI T	EJA		GANE	MAH					694	02 9544	
If joint return, s	spouse's	s first name and middle initial	Last na	me					Spouse's social security num		
										·	
Home address	(numbe	er and street) If you have a P O box, see	e instructi	ons				Apt no		ntial Election Campaigr	
		GLEN DRIVE						2075		ere if you, or your if filing jointly, want \$3	
City, town, or post office If you have a foreign address, also complete				paces below	Sta			P code	to go to this fund Ch		
							w will not change				
Foreign country name Foreign province/state/county Foreign postal code you						your tax	or refund You Spouse				
Filing Status	e X	Single				☐ Head	of hous	sehold (HOH)			
-	• <u>-</u>	Married filing jointly (even if only o	ne had i	ncome)			0, 1,00,	20,7010 (1.1011)			
Check only one box		Married filing separately (MFS)		,		☐ Qualif	vina su	rviving spouse (OSS)		
One box		ou checked the MFS box, enter the	e name o	of vour spouse If	vou che					d's name if the	
		alifying person is a child but not you			,			,			
	A 1 -								(I-) II		
Digital Assets		ny time during 2023, did you (a) rec lange, or otherwise dispose of a dig	-			-		•		⊠ Yes □ No	
Standard		eone can claim You as a de						(Occ mandenor		E3 103 E 140	
Standard Deduction		Spouse itemizes on a separate retur	•	· ·		•	SHL				
			_	_							
		Were born before January 2, 1	1959 L	Are blind	Spouse	: ∐ Was	s born b	pefore January 2	·	☐ Is blind	
Dependent		instructions) irst name Last name		(2) Social sec number	urity	(3) Relati		Child tax cr		ies for (see instructions) Credit for other dependents	
If more than four	(1)	rist flame Last flame				,		 			
dependents,								 			
see instruction	s —										
and check here	1							 			
Income	 1a	Total amount from Form(s) W-2, b	ox 1 (se	e instructions)		1			1a	130,944.	
	b	Household employee wages not re		•					1b		
Attach Form(s) W-2 here. Also		Tip income not reported on line 1a							1c		
attach Forms	d	Medicaid waiver payments not rep	oorted o	n Form(s) W-2 (se	ee instri	uctions)			1d		
W-2G and 1099-R if tax	е	Taxable dependent care benefits	ble dependent care benefits from Form 2441, line 26						1e		
was withheld	f	Employer-provided adoption bene	nefits from Form 8839, line 29					1f			
If you did not	g	Wages from Form 8919, line 6							1g		
get a Form W-2, see	h	Other earned income (see instruct	tions)				1 1		1h	0.	
instructions	i	Nontaxable combat pay election (see insti	ructions)			1i				
	z	Add lines 1a through 1h	1	,					1z	130,944.	
Attach Sch B	2a	Tax-exempt interest	2a		b T	axable into	erest		2b		
ıf required	<u>3a</u> _	Qualified dividends	3a	11.		Ordinary di		3	3b	11.	
Standard	4a	[-	4a			axable am			4b		
Deduction for—	5a	F	5a			axable am			5b		
 Single or Married filing 	6a	· _	6a			axable am		_	_ <u> 6b</u>		
separately,	С	If you elect to use the lump-sum e			,		•	Ļ	-		
\$13,850 • Married filing	7	Capital gain or (loss) Attach Sche		•	equired	, check he	re			14 745	
jointly or Qualifying	8	Additional income from Schedule	•						8	-14,741.	
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7			incom	е			9	116,214.	
\$27,700 • Head of	10	Adjustments to income from Sche							10	110 014	
household, \$20,800	11	Subtract line 10 from line 9 This is	•	-					11	116,214.	
 If you checked 	12	Standard deduction or itemized				ΛE Λ			12	13,850.	
any box under Standard	13	Qualified business income deduct Add lines 12 and 13	ion from	1 10 6660 11110 1	שפט וווזכ	10-A			13	13,850.	
Deduction, see instructions	14 15	Subtract line 14 from line 11 If zer	rn or lee	s enter-N- This	IS VOUR	taxahle in	come		15	102,364.	
	10	Cooliani it ii on iii ii ii ii Zei		o, onior o - 11110	you		201110	•	1 13	1 2021001.	

Form 1040 (202	3)								Page 2	
Tax and	16	Tax (see instructions) Check	ıf any from Form	n(s) 1 🗌 881	4 2 4972	3 🗌		16	17,967.	
Credits	17	Amount from Schedule 2, lir				-	-	17		
	18	Add lines 16 and 17							17,967.	
	19	Child tax credit or credit for	other dependen	nts from Sched	ule 8812			19		
	20	Amount from Schedule 3, lir	ne 8					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18 If zero or less, enter -0-						22	17,967.	
	23	Other taxes, including self-e	•		e 2, line 21			23	0.	
	24	Add lines 22 and 23 This is			•			24	17,967.	
Payments	25	Federal income tax withheld		——————————————————————————————————————						
	а	Form(s) W-2				25a 24	,755.			
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c		1	}	
	d	Add lines 25a through 25c	•			L		25d	24,755.	
If you have a	26	2023 estimated tax paymen	ts and amount a	applied from 20)22 return			26		
qualifying child,	27	Earned income credit (EIC)			No	27				
attach Sch EIC	28	Additional child tax credit from	m Schedule 8812	2	1.0	28		1		
	29	American opportunity credit				29	····	1		
	30	Reserved for future use		-,		30		İ		
	31	Amount from Schedule 3, line 15								
	32	Add lines 27, 28, 29, and 31 These are your total other payments and refundable credits						32		
	33	Add lines 25d, 26, and 32 T	-		=	,		33	24,755.	
Refund	34	If line 33 is more than line 24				nt vou overnaid		34	6,788.	
riciana	35a					-	П	35a	6,788.	
Direct deposit?	b	Amount of line 34 you want refunded to you If Form 8888 is attached, check here Routing number 0 4 4 0 0 0 0 0 3 7 c Type S Checking Savings								
See instructions	d	Account number 3 5 0 2 0 1 3 9 5								
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24								
You Owe		For details on how to pay, g		-	see instructions			37		
	38	Estimated tax penalty (see ii	nstructions)			38				
Third Party		you want to allow another	person to disc	cuss this retu	rn with the IRS?					
Designee		tructions					omplete b		⊠ No	
	De: nar	signee's ne		Phone no			onal identifi oer (PIN)	cation		
Sign	Un	der penalties of perjury, I declare to	nat I have examine	d this return and	accompanying sche	dules and statement	ts, and to th	e best	of my knowledge and	
Here		ef, they are true, correct, and com								
Here	Yo	ur signature		Date	Your occupation		If the	IRS se	nt you an Identity	
launt vatuum?				CENTAR DEVELOPER				Protection PIN, enter it here (see inst)		
Joint return? See instructions	Sn	ouse's signature If a joint return, I	noth must sign	SENIOR DEVELOPER Date Spouse's occupation					nt your spouse an	
Keep a copy for	Ор	ouse's signature in a joint return, i	Jour mast sign	Date	opouse s occupan	OH		If the IRS sent your spouse an Identity Protection PIN, enter it here		
your records							(see II	nst)		
	Ph	one no (660) 541–203	2	Email address	SHASITEJA@	GMAIL.COM				
Paid	Pre	parer's name	Preparer's signat	ture		Date	PTIN		Check if	
	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/28/2024	P02082	703	Self-employed	
Preparer	Fire	m's name GLOBAL TAX	XES LLC				Phone	eno ((678) 965-9522	
Use Only			Y CT E BRU	INSWICK N.	J 08816		Firm's		84-3171965	
	Firi	m's address 245 ROONE	I CI E DICC	MOMICIC IN	7 00010		Filling	SLIIV	04-31/1903	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income
Attach to Form 1040, 1040-SR, or 1040-NR

OMB No 1545-0074

2023

Attachment
Sequence No 01

Your social security number

Department of the Treasury Internal Revenue Service

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

Attach to Form 1040, 1040-SR, or 1040-NR
Go to www.irs.gov/Form1040 for instructions and the latest information.

2a	SHAS	I TEJA GANDHAM		694-02-9	544
2a Almony received Date of original divorce or separation agreement (see instructions) 3 Business income or (loss). Attach Schedule C 3 3 4 4 5 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 -14,741. 6 Farm income or (loss). Attach Schedule F 6 6 7 Unemployment compensation 7 7 7 7 7 7 7 7 7	Par	t I Additional Income		-	-
Date of original divorce or separation agreement (see instructions) 3 8 8 9 9 9 9 9 9 9 9	1	Taxable refunds, credits, or offsets of state and local income taxes		1	0.
Business income or (loss). Attach Schedule C 4 4 5 6 6 7 7 7 7 7 7 7 7	2a				
4 Cther gains or (losses). Attach Form 4797 Fantal real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss) Attach Schedule F Cunemployment compensation Cther income:	b	Date of original divorce or separation agreement (see instructions)			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 -14,741. 6 Farm income or (loss) Attach Schedule F 6 7 7 Unemployment compensation 7 8 Other income: 8a () a Net operating loss 8a () b Gambling 8b () c Cancellation of debt 8c () d Foreign earned income exclusion from Form 2555 8d () e Income from Form 8889 8f () g Alaska Permanent Fund dividends 8g () h Jury duty pay 8h () i Prizes and awards () Activity not engaged in for profit income () 8i () k Stock options 8k () I 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 () 8k () m Olympic and Paralympic medals and USOC prize money (see instructions) 8n () n Section 951(a) inclusion (see instructions) 8n () o Section 951(a) inclusion (see instructions) 8n () s Scholarship and fellowship grants not reported on Form W-2 () 8r () s Nontaxable amount of Medic	3			3	
6 Farm income or (loss) Attach Schedule F 7 Unemployment compensation Other income: Net operating loss Sambling Cancellation of debt Foreign earned income exclusion from Form 2555 Bad Foreign earned income Exclusion from Form 8899 Bad Foreign Earned Foreign Earned Bad Foreign Earne	4	• , ,			
7 Unemployment compensation	5				-14,741.
8 Other income: a Net operating loss b Gambling c Cancellation of debt d Foreign earned income exclusion from Form 2555 d Foreign earned income exclusion from Form 2555 e Income from Form 8853 f Income from Form 8889 g Alaska Permanent Fund dividends h Jury duty pay i Prizes and awards j Activity not engaged in for profit income k Stock options l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property m Olympic and Paralympic medals and USOC prize money (see instructions) n Section 951(a) inclusion (see instructions) section 951A(a) inclusion (see instructions) section 951A(a) inclusion (see instructions) Section 461(i) excess business loss adjustment T axable distributions from an ABLE account (see instructions) r Scholarship and fellowship grants not reported on Form W-2 s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d t Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan u Wages earned while incarcerated 2 Other income List type and amount 5 Cother income List type and amount 6 Sez					
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h Jury duty pay	f				
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j Activity not engaged in for profit income k Stock options	h	Jury duty pay			
k Stock options	i				
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o Section 951A(a) inclusion (see instructions)		,			
p Section 461(I) excess business loss adjustment q Taxable distributions from an ABLE account (see instructions)	n				
q Taxable distributions from an ABLE account (see instructions)	0				
r Scholarship and fellowship grants not reported on Form W-2					
s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	•				
1040, line 1a or 1d			8r		
t Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	S		0- (
a nongovernmental section 457 plan			88 (
u Wages earned while incarcerated z Other income List type and amount 8z	t		04		
z Other income List type and amount					
			ou		
——————————————————————————————————————	Z	Other income List type and amount	0-7		
9 Total other income. Add lines 8a through 8z 9	9	Total other income. Add lines 8a through 8z		9	

Combine lines 1 through 7 and 9 This is your additional income Enter here and on Form

10

-14,741.

Par	Adjustments to Income		
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions)		
20	IRA deduction	20	—
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	_
24	Other adjustments.		
а	Jury duty pay (see instructions)	4	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit 24b		
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m		
d	Reforestation amortization and expenses		
е	Repayment of supplemental unemployment benefits under the Trade		
	Act of 1974		
f	Contributions to section 501(c)(18)(D) pension plans		
g	Contributions by certain chaplains to section 403(b) plans 24g		
h	Attorney fees and court costs for actions involving certain unlawful		
	discrimination claims (see instructions)		
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		
i	Housing deduction from Form 2555	1	
ı Ir	Excess deductions of section 67(e) expenses from Schedule K-1 (Form		
	1041)		
z	Other adjustments. List type and amount	-	
_	24z		
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income Enter here and on		
	Form 1040, 1040-SR, or 1040-NR, line 10	26	
	BAA REV 02/16/24 PRO	Schedule 1 (Form 1040) 2	ງ23

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

OMB No 1545-0074

Department of the Treasury Internal Revenue Service

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

ICs, etc.)	2023
	Attachment Sequence No 13
Your soci	al security number

Name(s)	shown on return						Your	social se	curity i	number
SHAS	I TEJA GANDHAM						694	-02-9	1544	
Part	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40	ty, use	Schedule						al, repo	ort farm
	Old you make any payments in 2023 that would require you									s 🛚 No
B	f "Yes," did you or will you file required Form(s) 1099? .	· ·			-		•	<u> L</u>	Ye	s U No
1a	Physical address of each property (street, city, state, ZII	ode	∍)							
A	KHAITHALAPUR ROAD HYDERABAD IN 500018						-111-0		,	
В										
C			****							
1b	Type of Property (from list below) 2 For each rental real estate property above, report the number of fair				Fa	ir Rental Days	Per	sonal U Days	Jse	ĠΊΛ
	personal use days. Check the Q	JV box	only	Α		310		-	0	
В	if you meet the requirements to f			В			·····			
C	qualified joint venture. See instru	ictions	3	С	T				\Box	
Type	of Property:									
1	Single Family Residence 3 Vacation/Short-Term Ren Multi-Family Residence 4 Commercial	tal	5 Land 6 Roya			Self-Rental Other (desci	rıbe)			
					***	Properti	es:			
Incom	ie:			Α		В				С
3	Rents received	3		7	10.					
4	Royalties received	4								
Exper										
5	Advertising	5								
6	Auto and travel (see instructions)	6								
7	Cleaning and maintenance	7		8	90.					
8	Commissions	8								
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11		1,7	48.					
12	Mortgage interest paid to banks, etc. (see instructions)	12								· · · · · · · · · · · · · · · · · · ·
13	Other interest	13								
14	Repairs	14			45.					
15	Supplies	15		4,1	59.					
16	Taxes	16				·				
17	Utilities	17		1,6		•				
18	Depreciation expense or depletion	18		3,1	24.					
19	Other (list)	19								
20	Total expenses Add lines 5 through 19	20		15,4	51.					
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must									
	file Form 6198	21		-14, 7	41.	***************************************				
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(14,74	1.)	()()
23a	Total of all amounts reported on line 3 for all rental prope	rties		•	23a		710).		
b	Total of all amounts reported on line 4 for all royalty prop	erties			23b					
С	Total of all amounts reported on line 12 for all properties				23c					
d	Total of all amounts reported on line 18 for all properties				23d		,124			
е	Total of all amounts reported on line 20 for all properties				23e	15	,451			
24	Income. Add positive amounts shown on line 21 Do not		-				-	24		
25	Losses. Add royalty losses from line 21 and rental real estate	e losse	s from lin	ie 22. Ei	nter to	tal losses her	e 2	25 (1	14,741.)
26	Total rental real estate and royalty income or (loss).									
	here. If Parts II, III, and IV, and line 40 on page 2 do no Schedule 1 (Form 1040), line 5 Otherwise, include this ar							26	_	-14,741.

Form **8889**

Health Savings Accounts (HSAs)

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR.

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

OMB No 1545-0074

2023
Attachment Sequence No 52

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

SHASI TEJA GANDHAM

Social security number of HSA beneficiary If both spouses have HSAs, see instructions 694-02-9544

	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, r	f requ	ıred.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for	you ai each	re filing jointly spouse.
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	⊠ Se	lf-only 🗌 Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	0.
5 6	Subtract line 4 from line 3. If zero or less, enter -0	5	3,850. 3,850.
7	coverage under an HDHP at any time during 2023, see the instructions for the amount to enter. If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	3,830.
8	Add lines 6 and 7	8	3,850.
9	Employer contributions made to your HSAs for 2023		
10	Qualified HSA funding distributions]	
11	Add lines 9 and 10	11	3,850.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate l	HSAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С		14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form		
	1040). Part II. line 17d	21	