

IRS e-file Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name VISHWANATH GURRAPU	Social security number 598-37-8106
Spouse's name RAMYA M CHIKKALA	Spouse's social security number 880-10-0618

Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	348,698.
2	Total tax	2	64,999.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	67,289.
4	Amount you want refunded to you	4	2,290.
5	Amount you owe	5	

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

7	8	1	0	6
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN

0	0	6	1	8
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.

ERO firm name

Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

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

2	2	2	4	9	6	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

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**

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial VISHWANATH Last name GURRAPU Your social security number 598 37 8106

If joint return, spouse's first name and middle initial RAMYA M Last name CHIKKALA Spouse's social security number 880 10 0618

Home address (number and street). If you have a P.O. box, see instructions. 7047 SE TAMARACK ST Apt. no. Hillsboro OR 97123 Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. [] You [] Spouse

Filing Status [] Single [] Head of household (HOH) [X] Married filing jointly (even if only one had income) [] Married filing separately (MFS) [] Qualifying surviving spouse (QSS) 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:

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1959 [] Are blind Spouse: [] Was born before January 2, 1959 [] Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes rows for dependents and checkboxes for more than four dependents.

Income section table with columns 1a-1z and 1a-1z. Rows include: 1a Total amount from Form(s) W-2, box 1 (367,663); 1b Household employee wages; 1c Tip income; 1d Medicaid waiver payments; 1e Taxable dependent care benefits; 1f Employer-provided adoption benefits; 1g Wages from Form 8919, line 6; 1h Other earned income (0); 1i Nontaxable combat pay election; 1z Add lines 1a through 1h (367,663).

Table with columns 2a-2b, 3a-3b, 4a-4b, 5a-5b, 6a-6b. Rows include: 2a Tax-exempt interest; 2b Taxable interest (152); 3a Qualified dividends; 3b Ordinary dividends; 4a IRA distributions; 4b Taxable amount (53); 5a Pensions and annuities; 5b Taxable amount; 6a Social security benefits; 6b Taxable amount.

Table with columns 7-15. Rows include: 7 Capital gain or (loss) (-50); 8 Additional income from Schedule 1, line 10 (-19,120); 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income (348,698); 10 Adjustments to income from Schedule 1, line 26; 11 Subtract line 10 from line 9. This is your adjusted gross income (348,698); 12 Standard deduction or itemized deductions (from Schedule A) (27,700); 13 Qualified business income deduction from Form 8995 or Form 8995-A; 14 Add lines 12 and 13 (27,700); 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income (320,998).

Tax and Credits table with rows 16-24. Total tax: 64,999.

Payments table with rows 25-33. Total payments: 67,289.

Refund table with rows 34-36. Amount refunded: 2,290.

Amount You Owe table with rows 37-38. Amount owed: 0.

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

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

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

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
VISHWANATH GURRAPU & RAMYA M CHIKKALA

Your social security number
598-37-8106

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions): _____			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-19,120.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ()		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount: _____	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-19,120.

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

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

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
VISHWANATH GURRAPU & RAMYA M CHIKKALA

Your social security number
598-37-8106

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input checked="" type="checkbox"/>	8	5.
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	1,154.
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

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

1,159.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12**

Name(s) shown on return: **VISHWANATH GURRAPU & RAMYA M CHIKKALA**
Your social security number: **598-37-8106**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	14,739.	14,789.		-50.
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -50.

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

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 	16	-50.
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	(50.)
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return VISHWANATH GURRAPU & RAMYA M CHIKKALA	Social security number or taxpayer identification number 598-37-8106
------------------------------------------------------------------	-------------------------------------------------------------------------

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	E TRADE SECURITIES	12/22/23	12/26/23	2,814.	2,836.			-22.
	E TRADE SECURITIES	03/23/23	03/22/23	7,074.	7,062.			12.
	E TRADE SECURITIES LLC	12/26/23	12/22/23	1,873.	1,891.			-18.
	E TRADE SECURITIES LLC	04/24/23	04/24/23	2,978.	3,000.			-22.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			14,739.	14,789.			-50.

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)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **13**

Name(s) shown on return

VISHWANATH GURRAPU & RAMYA M CHIKKALA

Your social security number

598-37-8106

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 2023 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	7047 SE TAMARACK STREET HILLSBORO OR 97123
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 2		364	0	<input type="checkbox"/>
B				<input type="checkbox"/>
C				<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
3 Rents received	970.		
4 Royalties received			
Expenses:			
5 Advertising			
6 Auto and travel (see instructions)			
7 Cleaning and maintenance	1,458.		
8 Commissions			
9 Insurance			
10 Legal and other professional fees			
11 Management fees	1,368.		
12 Mortgage interest paid to banks, etc. (see instructions)			
13 Other interest			
14 Repairs	4,458.		
15 Supplies	4,226.		
16 Taxes			
17 Utilities	3,125.		
18 Depreciation expense or depletion	5,455.		
19 Other (list) _____			
20 Total expenses. Add lines 5 through 19	20,090.		
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	-19,120.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	(19,120.)		
23a Total of all amounts reported on line 3 for all rental properties		970.	
b Total of all amounts reported on line 4 for all royalty properties			
c Total of all amounts reported on line 12 for all properties			
d Total of all amounts reported on line 18 for all properties		5,455.	
e Total of all amounts reported on line 20 for all properties		20,090.	
24 Income. Add positive amounts shown on line 21. Do not include any losses			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here			(19,120.)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and 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 .			-19,120.

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, or 1040-SS.
 Go to www.irs.gov/Form8959 for instructions and the latest information.

Name(s) shown on return: **VISHWANATH GURRAPU & RAMYA M CHIKKALA** Your social security number: **598-37-8106**

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	378,184.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	378,184.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse . . . \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		128,184.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		1,154.

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		1,154.
-----------	----------------------------------------------------------------------------------------------------------------------------------------------------------	-----------	--	--------

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	5,704.	
20	Enter the amount from line 1	20	378,184.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	5,484.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		220.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		220.

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.
 Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return: **VISHWANATH GURRAPU & RAMYA M CHIKKALA** Your social security number or EIN: **598-37-8106**

- 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)

1	Taxable interest (see instructions)		1	152.
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	-19,120.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)			
c	Combine lines 4a and 4b		4c	-19,120.
5a	Net gain or loss from disposition of property (see instructions)	-50.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)			
d	Combine lines 5a through 5c		5d	-50.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	-19,018.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	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-		12	0.
Individuals:				
13	Modified adjusted gross income (see instructions)	348,698.		
14	Threshold based on filing status (see instructions)	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	98,698.		
16	Enter the smaller of line 12 or line 15		16	0.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	0.
Estates and Trusts:				
18a	Net investment income (line 12 above)		18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)		18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-		18c	
19a	Adjusted gross income (see instructions)		19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)		19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-		19c	
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

2023 Form OR-40
Oregon Individual Income Tax Return for Full-year Residents

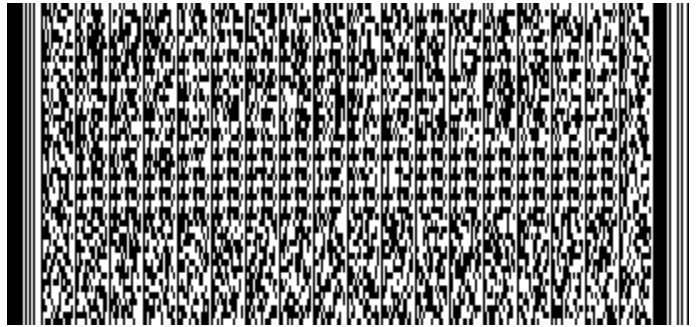
Oregon Department of Revenue

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
- Form OR-24
- Form OR-243
- Federal Form 8379
- Federal Form 8886
- Disaster relief
- 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



First name Initial Date of birth (MM/DD/YYYY)

VISHWANATH 08/27/1990

Last name

GURRAPU

Social Security number (SSN)

598-37-8106

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

Spouse first name Initial Spouse date of birth (MM/DD/YYYY)

RAMYA M 12/24/1990

Spouse last name

CHIKKALA

Spouse SSN

880-10-0618

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

Current mailing address

7047 SE TAMARACK ST

City

HILLSBORO

Country

USA

State

OR

Phone

ZIP code

97123

815-200-9749

Filing Status (check only one box)

- 1. Single
- 2. Married filing jointly
- 3. Married filing separately (enter spouse 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
GURRAPU 598-37-8106

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

Exemptions

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

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

6b. Credits for your spouse6b. 1

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

Dependents

List your dependents in order from youngest to oldest. If you have more than three dependents, complete Schedule OR-ADD-DEP. Include the schedule with your return.

Dependent 1: First name Initial Dependent 1: Last name

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code *

[] Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code *

[] 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.

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

6e. Total exemptions. Add lines 6a through 6d..... Total 6e. 2



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
 GURRAPU 598-37-8106

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. 348,698.00
- 8. Total additions from Schedule OR-ASC, line A5 8.
- 9. Income after additions. Add lines 7 and 8 9. 348,698.00

Subtractions

- 10. 2023 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. 348,698.00

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. 17,436.00
- 17. **Standard deduction.** Enter your standard deduction 17. 5,210.00

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

Standard deductions	Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of household
	\$2,605	\$5,210	\$2,605 or \$0	\$5,210	\$4,195

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.

- 18. Enter the larger of line 16 or 17 18. 17,436.00
- 19. Oregon taxable income. Line 15 minus line 18. If line 18 is more than line 15, enter 0 19. 331,262.00



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
GURRAPU 598-37-8106

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

Oregon tax

20. Tax (see instructions) 20. 29,350.00

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 recaptures from Schedule OR-ASC, line C5 22.

23. Total additions to tax. Line 21 plus line 22 23.

24. Total tax before credits. Add lines 20 and 23 24. 29,350.00

Standard and carryforward credits

25. Exemption credit. If the amount on line 7 is \$100,000 or less, multiply your total exemptions on line 6e by \$236. Otherwise, see instructions 25.

26. Political contribution credit. See limits in instructions 26.

27. Total standard credits from Schedule OR-ASC, line D16 27.

28. Total standard credits. Add lines 25 through 27 28.

29. Tax minus standard credits. Line 24 minus line 28. If line 28 is more than line 24, enter 0 29. 29,350.00

30. Total carryforward credits used this year from Schedule OR-ASC, line E9. Line 30 can't be more than line 29 (see Schedule OR-ASC instructions) 30.

31. Tax after standard and carryforward credits. Line 29 minus line 30 31. 29,350.00



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
GURRAPU 598-37-8106

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

Payments and refundable credits

32. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099..... 32. 27,870.00
33. Amount applied from your prior year's tax refund..... 33.
34. Estimated tax payments for 2023. Include all estimated payments you made by April 15, 2024, including any extension payment (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.
37. Oregon Kids Credit (see instructions) 37.
38. Kicker (Oregon surplus credit). Enter your kicker credit amount (see instructions). If you elect to donate your kicker to the State School Fund, enter 0 and see line 55 38. 11,753.00
39. Total refundable credits from Schedule OR-ASC, line F7 39.
40. Total payments and refundable credits. Add lines 32 through 39..... 40. 39,623.00

Tax to pay or refund

41. Overpayment of tax. If line 31 is less than line 40, you overpaid. Line 40 minus line 31 41. 10,273.00
42. Net tax. If line 31 is more than line 40, you have tax to pay. Line 31 minus line 40 42.
43. Penalty and interest for filing or paying late (see instructions) 43.
44. Interest on underpayment of estimated tax. Include Form OR-10 44.

Exception number from Form OR-10, line 1 44a. Check box if you annualized: 44b. []



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
GURRAPU 598-37-8106

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

Tax to pay or refund (continued)

- 45. Total penalty and interest due. Add lines 43 and 44 45.
46. Net tax including penalty and interest.
Line 42 plus line 45 This is the amount you owe. 46.
47. Overpayment less penalty and interest.
Line 41 minus line 45 This is your refund. 47. 10,273.00
48. Estimated tax. Fill in the portion of line 47 you want applied to your open
estimated tax account 48.
49. Charitable checkoff donations from Schedule OR-DONATE, line 30 49.
50. Political party \$3 checkoff 50.
Party code: 50a. You 50b. Spouse
51. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 51.
52. Total. Add lines 48 through 51. Line 52 can't be more than your
refund on line 47 52.
53. Net refund. Line 47 minus line 52 This is your net refund. 53. 10,273.00

Direct deposit

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

Type of account:

[X] Checking or

[] Savings

Account information:

Routing number

Account number

081904808

291019697420

Kicker donation

55. If you elect to donate your kicker to the State School Fund, check this box..... 55a. []

Complete the kicker worksheet in the instructions and enter the amount here..... This election is irrevocable. 55b.



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

GURRAPU

598-37-8106

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

03/08/2024

678-965-9522

Preparer first name

Initial

Preparer last name

SYAM

P

RAM SAGAR GUPTA TALLAM

Preparer address

245 ROONEY CT

City

State

ZIP code

E BRUNSWICK

NJ

08816

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

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

Pay the amount due (shown on line 45)

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2023 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

GURRAPU

598-37-8106

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

Amended statement. Complete this section only if you're amending your 2023 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.



2023 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

GURRAPU

Social Security number (SSN)

598-37-8106

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. | 348,698.00 |
| 3. AGI threshold. Multiply line 2 by 7.5% (0.075)..... | 3. | 26,152.00 |
| 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. | 0.00 |
| 6. Real estate taxes (see instructions) | 6. | 5,662.00 |
| 7. Personal property taxes | 7. | |

Reserved

- | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------|
| 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. | 5,662.00 |
| 10. Other taxes. List type and amount: | 10. | |
| 11. Taxes paid deduction. Add lines 9 and 10..... | 11. | 5,662.00 |

Continued on next page



**2023 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. 11,774.00

- 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. **Interest paid deduction.** Add lines 12 through 16 17. 11,774.00

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. **Total gifts to charity.** Add lines 18 through 20 21.

Other miscellaneous deductions

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

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. 17,436.00

