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

Subm	nission Identification Number (SID)						
Taxpay	ver's name	Social securit	y number				
KUN	IDAN KESHIDI	680-83-0724					
Spouse	o's name	Spouse's soc	ocial security number				
Par	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	l year you a	re author	izing.)			
Enter	whole dollars only on lines 1 through 5.						
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.						
1	Adjusted gross income		1	104,757.			
2	Total tax		2	15,311.			
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	18,692.			
4	Amount you want refunded to you		4	3,381.			
5	Amount you owe		5				
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and I penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended						
return to sen for any Agent payme author payme busine taxes persor	consequence and belief, it is true, correct, and complete. I further declare that the amounts in Part I above (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmid my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for reject y delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated from the form of the financial institution account indicated in the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate ent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requires days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) below is my signature for the income tax return (original or amended) I applied to the payment (PIN) th	itter, or electro- ection of the tr S. Treasury ar cated in the ta in to debit the the authoriza- uests must be processing of ayment. I furt	enic return of ansmission and its designated preparation and the entry to the electron and the electron are received in the electron acknowledges.	originator (ERC , (b) the reaso nated Financia on software for s account. The voke (cancel) no later than unic payment of voledge that th			
	ayer's PIN: check one box only						
-	I authorize GLOBAL TAXES LLC to enter or generate	mv PIN 3	0 7 2	4 as my			
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Ent	er five digits n't enter all z	s, but			
	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 meth below.						
Your	signature ▶ Date ▶						
Snou	se's PIN: check one box only						
Г	☐ I authorize to enter or generate	my PINI		as my			
	ERO firm name	_	er five digits				
	signature on the income tax return (original or amended) I am now authorizing.		i't enter all z				
	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 meth below.						
Spou	se's signature ▶ Date ▶						
	Practitioner PIN Method Returns Only—continue below						
Part	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		6 0 8 er all zeros	2 7 1			
author	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income to rized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Ir	itting this retu	rn in accor	dance with th			
FRO'	s signature ▶ Date ▶						
<u> </u>	ERO Must Retain This Form — See Instructions						

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

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



£1040		artment of the Treasury-Internal Revenue Servi		ırn	202	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this	space.
For the year Jar	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	oarate i	instructi	ons.
Your first name	and m	niddle initial	Last nar	me							Your so	cial sec	urity nur	mber
KUNDAN			KESH	IDI							680	83	0724	Į
If joint return, s	pouse's	s first name and middle initial	Last nar								Spouse'		security	
Home address	(numbe	er and street). If you have a P.O. box, see	instructio	ons.				A	pt. no.		Preside	ntial Ele	ection Ca	ampaign
7421 FR	ANKF	ORD RD						2	2722	- 1			ou, or yo	
City, town, or p	oost offi	ice. If you have a foreign address, also co	mplete sp	paces belo	ow.	Sta	te	ZIP c	ode		•	•	jointly, w	
DALLAS						TX	[752	52		•		nd. Chec not chan	•
Foreign countr	y name		F	oreign pro	ovince/state/	count	У	Foreig	ın postal c		your tax		ınd	Spouse
Filing Status Check only one box.	s 🗵	Single Married filing jointly (even if only o Married filing separately (MFS)	ne had ir	ncome)			☐ Head of he				QSS)			
	-	you checked the MFS box, enter the ualifying person is a child but not you			•		ecked the HOF					ld's na	me if the	e
Digital Assets		ny time during 2023, did you: (a) rec nange, or otherwise dispose of a dig										□ Ye	es 🗵	No
Standard Deduction		neone can claim:	•				a dependent							
Age/Blindnes	s You	: Were born before January 2, 1	959	Are bli	nd Sp	ouse	: Was bor	n befo	re Janua	ary 2,	, 1959		s blind	
Dependent	s (see	instructions):		(2) S	ocial security	,	(3) Relationsh	_{ip} (4) Check t	he bo	x if quali	fies for (see instru	uctions):
If more	(1) First name Last name				number		to you		Child tax		edit	Credit fo	r other de	pendents
than four														
dependents, see instruction	s —													
and check here] —								[<u></u>				
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see	e instruct	tions) .					. .	1a		120,0	011.
	b	Household employee wages not re	eported o	on Form((s) W-2 .						1b			
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1a	a (see ins	structions	s)						1c			
attach Forms	d	Medicaid waiver payments not rep	orted or	n Form(s)	W-2 (see ii	nstru	ctions)				1d			
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	Taxable dependent care benefits from Form 2441, line 26							1e				
was withheld.	f	Employer-provided adoption bene									1f			
If you did not	g	Wages from Form 8919, line 6 .									1g			
get a Form	h	Other earned income (see instruct	ions) .								1h			0.
W-2, see instructions.	i	Nontaxable combat pay election (s	see instr	uctions)			1i							
	z	Add lines 1a through 1h									1z		120,0	011.
Attach Sch. B	2a	Tax-exempt interest	2a			b Ta	axable interest	t.			2b			
if required.	3a	Qualified dividends	3a			b 0	rdinary divide	nds .			3b			
	4a	IRA distributions	4a			b Ta	axable amoun	t			4b			
Standard Deduction for—	5a	Pensions and annuities	5a			b Ta	axable amoun	t			5b			
Single or	6a	Social security benefits	6a			b Ta	axable amoun	t			6b			
Married filing separately,	С	If you elect to use the lump-sum e	election n	nethod, d	check here	(see	instructions)			. \Box				
\$13,850	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here							7					
Married filing jointly or	8	Additional income from Schedule	1, line 10)							8		-15,2	254.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	6b, 7, and 8. This is your total income					9		104,	757.			
\$27,700	10	Adjustments to income from Sche	djustments to income from Schedule 1, line 26						10					
Head of household,	11	Subtract line 10 from line 9. This is	s your ac	djusted g	gross incor	ne					11		104,	757.
\$20,800 If you checked	12	Standard deduction or itemized	deducti	ons (fror	n Schedule	A)					12		13,	850.
any box under	13	Qualified business income deduct	ion from	Form 89	95 or Form	899	5-A				13			
Standard Deduction,	14	Add lines 12 and 13									14		13,8	850.
see instructions.	15	Subtract line 1/1 from line 11 If zer	ro or loca	ontor	O Thio io v	our t	avabla incom				15	1	90	907

Form 1040 (202)	3)								Page Z	
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 4972	з 🗌		16	15,311.	
Credits	17	Amount from Schedule 2, lin	ie3					17		
	18	Add lines 16 and 17						18	15,311.	
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, lin	ie 8					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	15,311.	
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.	
	24	Add lines 22 and 23. This is	your total tax					24	15,311.	
Payments	25	Federal income tax withheld	from:							
•	а	Form(s) W-2				25a 1	3,692.			
	b	Form(s) 1099				25b				
	С	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c						25d	18,692.	
If you have a	26	2023 estimated tax payment	ts and amount a	pplied from 20)22 return			26		
qualifying child,	27	Earned income credit (EIC)			No .	27				
attach Sch. EIC.	28	Additional child tax credit from	n Schedule 8812			28				
	29	American opportunity credit	from Form 8863	8, line 8		29				
	30	Reserved for future use .				30				
	31	Amount from Schedule 3, lin	e 15			31				
	32	Add lines 27, 28, 29, and 31,	. These are your	total other pa	ayments and refu	indable credits		32		
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				33	18,692.	
Refund	34	If line 33 is more than line 24	l, subtract line 2	4 from line 33.	This is the amour	nt you overpaid		34	3,381.	
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	ck here	🗆	35a	3,381.	
Direct deposit?	b	Routing number 1 1 1			c Type: 🛛	Checking	Savings			
See instructions.	d	Account number 9 3 0	8 9 8 5	2 8						
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36				
Amount	37	Subtract line 33 from line 24	. This is the amo	ount you owe						
You Owe		For details on how to pay, go	_	-				37		
	38	Estimated tax penalty (see in	nstructions) .			38				
Third Party		you want to allow another	•			_				
Designee						_	•		⊠ No	
		signee's me		Phone no.			sonal ident ber (PIN)	ification		
Sign	Un	der penalties of perjury, I declare th	nat I have examined	d this return and	accompanying sche	dules and statemer	nts, and to	the best	of my knowledge and	
Here	be	lief, they are true, correct, and com	plete. Declaration of	of preparer (othe	r than taxpayer) is ba	sed on all informat	ion of whic	h prepar	er has any knowledge.	
Here	Yo	Your signature		Date Your occupation					nt you an Identity	
								tection P inst.)	IN, enter it here	
Joint return? See instructions.				Dete	SOFTWARE DEVELOPER				mt	
Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.			Date Spouse's occupation				If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)		
		one no. (214)985-261	n	Email address	L KUNDANREDDY	Z KOCMATI C		,		
		eparer's name	Preparer's signat		VOINDWINKEDD)	Date	PTIN		Check if:	
Paid		M PRIYA RAM SAGAR GUPTA TALLAM			מווסיים ייאד.ד.אווי	01/25/2024	P0208	2702	Self-employed	
Preparer				אאטאט ויואיו	GOFIA TALLIAM	101/23/2024			678)965-9522	
Use Only			Y CT E BRU	MCWICK M	J 08816			n's EIN	· · · · · · · · · · · · · · · · · · ·	
	<u>'</u>	1040 () 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	· C1 E DKO	TADAATCIK INI	00010		111111	ISLIIN	84-3171965	

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

KUNDAN KESHIDI

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.

Your social security number 680-83-0724

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	0.
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-15,254.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()	
е	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		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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) 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 nonqualifed 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	r here and on Form	_	4= 0=:
	1040, 1040-SR, or 1040-NR, line 8		10	-15,254.

Page **2** Schedule 1 (Form 1040) 2023

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	e-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	· <u> </u>			
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)	24a			
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	24c			
d	Reforestation amortization and expenses	24d			
е	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:				
0 -		24z		0-	
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your adjustments to income				
	Form 1040, 1040-SR, or 1040-NR, line 10			26	
	BAA	REV 01/	12/24 PRO	Schedu	ile 1 (Form 1040) 2023

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.

Your social security number

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

KUNI	DAN KESHIDI						680-8	3-0724		
Par	Income or Loss From Rental Real Estate Note: If you are in the business of renting personal pro- rental income or loss from Form 4835 on page 2, line	operty, use		c . See	instru	ctions. If you	are an indiv	vidual, rep	ort farm	
	Did you make any payments in 2023 that would require y If "Yes," did you or will you file required Form(s) 1099?									
1a	Physical address of each property (street, city, state.			· ·	• •				<u> </u>	_
		· · · · · · · · · · · · · · · · · · ·					50000			_
_ <u>A</u>	FLATNO: 203, DOOR: 11-15-14/1 DOCTORS	COLONY .	HYDERA	ABAD,	I.F.TV	NGANA IN	500035)		_
B C										_
	Towns of Duran and all O. E				_					_
1b	Type of Property (from list below) 2 For each rental real estate property above, report the number of	fair rental a	and Days			Person Da	QJV			
A	personal use days. Check the if you meet the requirements			Α		365		0		
B	qualified joint venture. See in			В						
C				С						
1	of Property: Single Family Residence 3 Vacation/Short-Term F Multi-Family Residence 4 Commercial	Rental	5 Land 6 Roya			Self-Rental Other (desc				
						Propert	ies:			
Incor				Α		В			С	_
3	Rents received			6	55.					_
4	Royalties received	4								
-	nses:	_								
5	Advertising									_
6	Auto and travel (see instructions)			1 0	2.1					_
7	Cleaning and maintenance			1,9	31.					_
8	Commissions									_
9 10	Insurance									_
11	Legal and other professional fees			1 /	0 5					_
12	Mortgage interest paid to banks, etc. (see instructions			1,4	05.					_
13	Other interest	<i>'</i>								_
14	Repairs			3,9	<u>04</u>					_
15	Supplies			4,5						_
16	Taxes			1,5	, 0 .					_
17	Utilities			4,0	11.					_
18	Depreciation expense or depletion									_
19	Other (list)	19								_
20	Total expenses. Add lines 5 through 19			15,9	09.					_
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties) result is a (loss), see instructions to find out if you mu	. If		-						
	file Form 6198			-15,2	54.					
22	Deductible rental real estate loss after limitation, if ar on Form 8582 (see instructions)			15,25	54.)	()	(
23a	Total of all amounts reported on line 3 for all rental pro-				23a		655.	·		
b	Total of all amounts reported on line 4 for all royalty p	•			23b					
С	Total of all amounts reported on line 12 for all propert				23c					
d	Total of all amounts reported on line 18 for all propert	ties			23d					
е	Total of all amounts reported on line 20 for all propert	ties			23e	1!	5,909.			
24	Income. Add positive amounts shown on line 21. Do	not includ	e any lo	sses			. 24			
25	Losses. Add royalty losses from line 21 and rental real ea	state losses	s from lin	e 22. Eı	nter to	tal losses he	re 25	(15,254.)
26	Total rental real estate and royalty income or (los									
	here. If Parts II, III, and IV, and line 40 on page 2 do Schedule 1 (Form 1040), line 5. Otherwise, include this						on 26		-15.254	

Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

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 Attachment Sequence No. **52**

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

KUNDAN KESHIDI

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 680-83-0724

Betoi	<i>re you begin:</i> Complete Form 8853, Archer MSAs and Long-Term Care Insurance (Contracts, if	requ	red.
Part	HSA Contributions and Deduction. See the instructions before completing and both you and your spouse each have separate HSAs, complete a separate			
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) descriptions see instructions		X Se	lf-only ☐ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those munextended due date of your tax return that were for 2023. Do not include employer contributions through a cafeteria plan, or rollovers. See instructions	nade by the ontributions,	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during were, or were considered, an eligible individual with the same coverage, enter \$3,850 family coverage). All others , see the instructions for the amount to enter	(\$7,750 for	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during include any amount contributed to your spouse's Archer MSAs	g 2023, also	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0		5	3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and			-,
	coverage under an HDHP at any time during 2023, see the instructions for the amount to e		6	3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family under an HDHP at any time during 2023, enter your additional contribution amount. See instances	ly coverage	7	0.
8	Add lines 6 and 7		8	3,850.
9	Employer contributions made to your HSAs for 2023	700.		
10	Qualified HSA funding distributions			
11	Add lines 9 and 10		11	700.
12	Subtract line 11 from line 8. If zero or less, enter -0		12	3,150.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Pa		13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instruction			
Part	HSA Distributions. If you are filing jointly and both you and your spouse eac a separate Part II for each spouse.	h have sepa	rate F	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 contributions (and the earnings on those excess contributions) included on line 14a withdrawn by the due date of your return. See instructions	that were	14b	
С	Subtract line 14b from line 14a		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, amount in the total on Schedule 1 (Form 1040), Part I, line 8f	include this	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Addition Tax (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on are subject to the additional 20% tax. Also, include this amount in the total on Schede 1040), Part II, line 17c	ule 2 (Form	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See completing this part. If you are filing jointly and both you and your spouse ea complete a separate Part III for each spouse.	the instruction that the instruction that the contract of the		
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 Sched	ule 2 (Form	0.4	

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