#### 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.

Submission Identification Number (SID)

Taxpay	ver's name	Social secur	ity numb	ber
SUS	HMITHA GUTTHA	743-95	-032	7
Spouse	's name	Spouse's so	cial secu	urity number
Par	t I Tax Return Information – Tax Year Ending December 31, 2023 (Ente	r year you a	are au	thorizing.)
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	78,982.
2	Total tax		2	9,635.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	10,627.
4	Amount you want refunded to you		4	992.
5	Amount you owe		5	

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

Under penalties of periury. 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

X	I authorize	GLOBAL	TAXES	LLC	to enter or generate my PIN	Ľ
				ERO firm name		5

5	0	3	2	7					
Enter five digits, but don't enter all zeros									

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 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

to.	ontor	~r	gonorato	mu	
το	enter	or	generate	my	PIIN

as mv Enter five digits, but don't enter all zeros

ERO firm name 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 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 🕨	
	eturns Only—continue below	
Part III Certification and Authentication – Practition	er PIN Method Only	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-	ligit 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 <b>&gt;</b>		Date 🕨	
	RO Must Retain This Form — See omit This Form to the IRS Unless		
For Denergy and Deduction Act Nation and V	and the vehicle included and the second		Earm 8879 (Bay, 01 2021)

For Paperwork Reduction Act Notice, see your tax return instructions. BAA REV 03/04/24 PRO

<b>1040</b>		artment of the Treasury—Internal Revenue Servi S. Individual Income Tax		turn	202	3	OMB No. 1545	-0074	IRS Use Only	—Do not w	rite or sta	ple in this space.
For the year Jan	. 1-Dec	. 31, 2023, or other tax year beginning			, 2023, end	ing	I		, 20	See se	parate i	nstructions.
Your first name	and mi	 iddle initial	Last r	name						Your so	cial sec	urity number
SUSHMITH	IA		GUT	THA						743	95	0327
		s first name and middle initial	Last r									security number
										036	43	0446
Home address	(numbe	er and street). If you have a P.O. box, see	instruc	tions.				A	vpt. no.			ction Campaign
180 WOOI	BURY	Y St						5	520	Check ł	nere if y	ou, or your
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete	spaces be	low.	Sta	te	ZIP c	ode	•		ointly, want \$3
MANCHEST	ER					NH	I	031	02	•		nd. Checking a not change
Foreign country	Foreign country name         Foreign province/state/county         Foreign postal code					your tax						
											Yo	u Spouse
Filing Status	;	Single					Head of he	ouseh	old (HOH)			
Check only		Married filing jointly (even if only o	ne hac	l income)			_					
one box.	$\times$	Married filing separately (MFS)					Qualifying	surviv	ving spouse	(QSS)		
		ou checked the MFS box, enter the						l or Q	SS box, ente	r the chi	ld's nai	ne if the
	qu	alifying person is a child but not you	ir depe	endent: (	CHAITANYA H	REDD	DY AENUGU					
Digital	At ar	ny time during 2023, did you: (a) rece	eive (a	s a reward	d, award, or	payn	ment for prope	rty or	services); or	(b) sell,		
Assets	exch	ange, or otherwise dispose of a digi	ital ass	set (or a fi	nancial intere	əst ir	n a digital asse	t)? (Se	e instruction	ns.)	🗌 Ye	es 🛛 No
Standard	Som	eone can claim: 🗌 You as a de	pende	nt 🗌	Your spouse	e as	a dependent					
Deduction		Spouse itemizes on a separate retur	n or yo	ou were a	dual-status	alien	1					
Age/Blindness	S You:	Were born before January 2, 1	959	Are bl	lind Spo	ouse	: 🗌 Was bor	n befo	ore January 2	2, 1959	🗌 ls	blind
Dependents	s (see	instructions):		(2) 5	Social security		(3) Relationsh	ip <b>(4</b>	) Check the b	ox if quali	fies for (	see instructions):
If more	<b>(1)</b> Fi	(1) First name Last name			number		to you		Child tax c	redit	Credit fo	r other dependents
than four												
dependents, see instructions	. —											
and check												
here 🗌												
Income	1a	Total amount from Form(s) W-2, be								. <u>1a</u>		90,607.
Attach Form(s)	b	Household employee wages not re								. 1b		
W-2 here. Also attach Forms	C	Tip income not reported on line 1a	•				· · · ·	• •		. 1c	-	
W-2G and	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)						. 1d				
1099-R if tax was withheld.	e f	Taxable dependent care benefits f Employer-provided adoption bene	-		• •		• •		. <u>1e</u> . 1f	_		
If you did not	י מ	Wages from Form 8919, line 6 .			-			• •		. 1g		
get a Form	9 h	Other earned income (see instructi				•••		• •		· <u>·9</u> . 1h		0.
W-2, see instructions.	i	Nontaxable combat pay election (s		tructions		•••	· · · · ·	· ·				
	z	Add lines 1a through 1h								. 1z		90,607.
Attach Sch. B	2a	Ŭ I	2a			b Ta	axable interest			. 2b		
if required.	3a	· -	3a				ordinary divider			. 3b	-	
	4a	IRA distributions	4a			b Ta	axable amount	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	lectior	n method,	check here	(see	instructions)		[			
\$13,850	7	Capital gain or (loss). Attach Schee	dule D	if require	d. If not requ	iired,	, check here		[	7		
<ul> <li>Married filing jointly or</li> </ul>	8	Additional income from Schedule	1, line	10						. 8		-11,625.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	, and 8	8. This is y	our <b>total inc</b>	ome	e			. 9		78,982.
\$27,700 • Head of	10	Adjustments to income from Sche	dule 1	, line 26						. 10		
household,	11	Subtract line 10 from line 9. This is	s your	adjusted	gross incon	ne				. 11		78,982.
\$20,800 • If you checked T	12	Standard deduction or itemized		•		,				. 12	-	13,850.
any box under Standard	13	Qualified business income deduction	ion fro	m Form 8	995 or Form	899	5-A			. 13		
Deduction,	14	Add lines 12 and 13	· ·			• •				. 14		13,850.
see instructions.	15	Subtract line 14 from line 11. If zer	o or le	ss, enter	-0 This is y	our <b>t</b>	taxable incom	ie .		. 15		65,132.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2023)

Form 1040 (2023	3)								Page <b>2</b>
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 4972	3 🗌		16	9,635.
Credits	17	Amount from Schedule 2, lin	e3				[	17	
	18	Add lines 16 and 17					[	18	9,635.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812		[	19	
	20	Amount from Schedule 3, lin	e8				[	20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	9,635.
	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 <b>total tax</b>					24	9,635.
Payments	25	Federal income tax withheld	from:						
-	а	Form(s) W-2				<b>25a</b> 10	,627.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c						25d	10,627.
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		[	26	
qualifying child,	27	Earned income credit (EIC)				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	e15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and ref	undable credits		32	
	33	Add lines 25d, 26, and 32. T					[	33	10,627.
Refund	34	If line 33 is more than line 24	, subtract line 24	4 from line 33.	This is the amou	unt you <b>overpaid</b>		34	992.
	35a	Amount of line 34 you want			is attached, che	eck here	. 🗆 🛛	35a	992.
Direct deposit?	b	Routing number 0 1 1				Checking	Savings		
See instructions.	d	Account number 0 0 4	6 4 8 2	8 1 0 2	2 5				
	36	Amount of line 34 you want a	applied to your :	2024 estimate	edtax	36			
Amount	37	Subtract line 33 from line 24	. This is the <b>amo</b>	ount you owe					
You Owe		For details on how to pay, g	o to <i>www.irs.go</i> v	//Payments or	see instructions		[	37	
	38	Estimated tax penalty (see in	structions) .			38			
Third Party	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS	? See			
Designee	ins	tructions				<b>Yes.</b> C	omplete be	low.	X No
	De: nar	signee's		Phone no.			onal identific ber (PIN)	ation	
Ciana		der penalties of perjury, I declare th	at I have examined		accompanying sch		. ,	hest (	of my knowledge and
Sign		ief, they are true, correct, and com			1 2 0		,		, 0
Here	Yo	ur signature		Date	Your occupation		If the I	RS ser	nt you an Identity
									N, enter it here
Joint return?					SQL DEVEL	OPER	(see in	st.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, <b>t</b>	ooth must sign.	Date	Spouse's occupa	tion			nt your spouse an action PIN, enter it here
your records.							(see in		ction Fin, enter it here
	Ph	one no. (217)381-893	٥	Email address	<u>ן</u> גרטא דייז אועאסד	DDY7@OUTLOOK.C	` M		
		eparer's name	9 Preparer's signat		ACHALIANIARE	DD17@001LOOK.C			Check if:
Paid		PRIYA RAM SAGAR GUPTA TALLAM					P02082	702	Self-employed
Preparer		n's name GLOBAL TAX		TADAG INAN	OUFIA IAUUAN	1 05/10/2024			678)965-9522
Use Only			Y CT E BRU	NGWICK N	J 08816		Firm's		84-3171965
Go to www.ire.cr		1040 for instructions and the late		TIONICIC IN			1 11115		Form <b>1040</b> (2023)
		noto initiatiuolions anu ine lale	st mornation.		BAA	REV 03/04/24 PRO			10111 1070 (2023)

REV 03/04/24 PRO

SCHEDULE	1
(Form 1040)	

Department of the Treasury

# Additional Income and Adjustments to Income

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

OMB No. 1545-0074 20 23

Department of the Treasury Internal Revenue Service	Attachment Sequence No. <b>01</b>		
Name(s) shown on Fo	Your social security number		
SUSHMITHA GUTI	743-95	-0327	
Part I Addition	onal Income		

Par	t 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. Atta		5	-11,625.
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	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	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:			
Ē		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente			11 605
	1040, 1040-SR, or 1040-NR, line 8		10	-11,625.
For Pa	perwork Reduction Act Notice, see your tax return instructions.		Schedule	e 1 (Form 1040) 2023

Par	t 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			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:		20	
<u>-</u>	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8I from the			
D	rental of personal property engaged in for profit			
-	Nontaxable amount of the value of Olympic and Paralympic medals			
С	and USOC prize money reported on line 8m.			
h			-	
d			-	
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		-	
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)			
Z	Other adjustments. List type and amount:			
	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			
	Form 1040, 1040-SR, or 1040-NR, line 10		26	
	BAA REV 03	3/04/24 PRO	Schedule 1 (F	orm 1040) 202

(Form 1040)		(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)									2023			
Departm	Attach to Form 1040, 1040-SR, 1040-NR, or 1041. Go to <i>www.irs.gov/ScheduleE</i> for instructions and the latest information.								Attachm	ש שביי nent				
			r instru						Sequence No. 13					
Name(s) shown on return								Your social security number						
SUSHMITHA GUTTHA									743-9	5-0327				
Part	Note: If yo rental inco	ou ar ome o	e in th or loss	ne business of re s from <b>Form 483</b>	Il Real Estate an nting personal proper 5 on page 2, line 40.	rty, use	Schedule			-		-		
	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions								No No					
1a														
Α	GANESH NAGAR, RD.NO.1 NAGOLE TELANGANA IN 500068													
В														
C											_			
1b	Type of Property (from list below)2For each rental real estate proper above, report the number of fair r			rental	and		Fair Rental Days		Personal Use Days		QJV			
Α	3				days. Check the Q	file as a		Α		204		0		
В					e requirements to t venture. See instru			В						
C				-1				С						
1	<b>of Property:</b> Single Family R Multi-Family Re			3 Vacatio 4 Comm	on/Short-Term Ren ercial	ntal	5 Land 6 Roya			Self-Rental Other (desc	ribe)			
										Propert	ies:			
Incom	ne:							Α		В			С	
3						3		5	37.					
		ived				4								
Exper						_								
5	-					5								
6						6 7		1 2	17					
7 8	Cleaning and maintenance				8		1,3	47.						
9						9								
10						10								
11						11		8	20.					
12	Management fees				12									
13	Other interest			13										
14	Repairs				14		1,9	76.						
15	Supplies .					15		2,4	61.					
16						16								
17						17			37.					
18		expe	nse c	or depletion .		18		3,3	21.					
19	Other (list)					19		10 1	60					
20					9	20		12,1	62.					
21				( )	l/or 4 (royalties). If nd out if you must									
	file Form 6198					21	-	-11,6	25.					
22					r limitation, if any,	22	(	11,62	25.)	(	)	(		)
23a		•		,	for all rental prope				23a		537.			,
b					for all royalty prop				23b					
с					2 for all properties				23c					
d					8 for all properties				23d		3,321.			
е					0 for all properties				23e	12	2,162.			
24					on line 21. <b>Do no</b>		-				. 24	(		
25	Losses. Add ro	yalt <u>y</u>	y loss	es trom line 21	and rental real estat	te losse	es trom lin	e 22. E	nter to	tal losses he	re <b>25</b>	(	11,6	25.)

**Supplemental Income and Loss** 

SCHEDULE E

Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 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 .

For Paperwork Reduction Act Notice, see the separate instructions.

-11,625.

26

OMB No. 1545-0074

888 Form Department of the Treasury

# Health Savings Accounts (HSAs)

OMB No. 1545-0074

3

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

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

	Attachment Sequence No. 52							
ecurity number of HSA beneficiary. pouses have HSAs, see instructions								
40 OF	,							

2

Internal	Revenue Service		S	equence No. <b>52</b>			
If both spouses				number of HSA beneficiary. have HSAs, see instructions.			
SUSHMITHA GUTTHA 743-95-0327							
	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contr	racts, if	requi	red.			
Part	HSA Contributions and Deduction. See the instructions before completing this p and both you and your spouse each have separate HSAs, complete a separate Pa						
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during	2023.					
	See instructions	Self-only 🗵 Family					
2	HSA contributions you made for 2023 (or those made on your behalf), including those made a unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions through a cafeteria plan, or rollovers. See instructions	utions,	2	0.			
3	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023 were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,7) family coverage). <b>All others</b> , see the instructions for the amount to enter	50 for	3	7,750.			
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023 include any amount contributed to your spouse's Archer MSAs	3, also	4	0.			
5	Subtract line 4 from line 3. If zero or less, enter -0		5	7,750.			
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	family	6	7,750.			
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family covunder an HDHP at any time during 2023, enter your additional contribution amount. See instruction		7				
8	Add lines 6 and 7		8	7,750.			
9		,000.					
10	Qualified HSA funding distributions						
11	Add lines 9 and 10	H	11	4,000.			
12	Subtract line 11 from line 8. If zero or less, enter -0	H	12	3,750.			
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, I	ine 13	13	0.			
	<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.						
Part	a separate Part II for each spouse.		rate F	ISAs, 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 e contributions (and the earnings on those excess contributions) included on line 14a that						
	withdrawn by the due date of your return. See instructions		14b				
С	Subtract line 14b from line 14a		14c				
15	Qualified medical expenses paid using HSA distributions (see instructions)		15				
16	Taxable HSA distributions.       Subtract line 15 from line 14c. If zero or less, enter -0 Also, include amount in the total on Schedule 1 (Form 1040), Part I, line 8f.		16				
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20</b> <b>Tax</b> (see instructions), check here						
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 1 are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 1040), Part II, line 17c	(Form	17b				
Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.							
18	Last-month rule		18				
19	Qualified HSA funding distribution	H	19				
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8	H	20				
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 1040), Part II, line 17d		21				

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