Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Submission Identification Number (SID)			
•			
Taxpayer's name	Social securit	y number	
VINAY KUMAR ADIREDDY	042-91-	-7428	
Spouse's name	Spouse's soc	ial security number	
KIRANMAI KORUPOLU	031-02-	-1334	
Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter	er year you a	re 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			947.
2 Total tax			887.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099			320.
4 Amount you want refunded to you			942.
5 Amount you owe		5	
Part II Taxpayer Declaration and Signature Authorization (Be sure you get and Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amende			
return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transit of send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for refor any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the IAGent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account in payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to termina payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation repusiness days prior to the payment (settlement) date. I also authorize the financial institutions involved in the taxes to receive confidential information necessary to answer inquiries and resolve issues related to the personal identification number (PIN) below is my signature for the income tax return (original or amended) I Electronic Funds Withdrawal Consent.	ejection of the true. U.S. Treasury and cated in the tation to debit the tet the authorizations must be processing of payment. I furt	ansmission, (b) the nd its designated F ax preparation softwhenty to this account ation. To revoke (case received no later the electronic payther acknowledge to the process of the second to the seco	e reason inancial ware for int. This ancel) a than 2 ment of that the
Taxpayer's PIN: check one box only			
☐ I authorize GLOBAL TAXES LLC to enter or generate	my DINI	7 4 2 8	as my
ERO firm name	Ent	ter five digits, but	as my
signature on the income tax return (original or amended) I am now authorizing.	doi	n't enter all zeros	
I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN met below.			
Your signature ▶ Date ▶	03/29/2024		
Spouse's PIN: check one box only			
▼ I authorize GLOBAL TAXES LLC to enter or generate	,		as my
ERO firm name		ter five digits, but n't enter all zeros	
signature on the income tax return (original or amended) I am now authorizing.			.v. ambı
I will enter my PIN as my signature on the income tax return (original or amended) I am if you are entering your own PIN and your return is filed using the Practitioner PIN met below.			
Spouse's signature ▶ Date ▶	03/29/2024		
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.		6 0 8 2 7 er all zeros	1
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am sub requirements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS <i>e-file</i> Providers of	mitting this retu	ırn in accordance v	
ERO's signature ▶ Date ▶			
ERO Must Retain This Form — See Instructions			

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

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

2023

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jar	n. 1–De	c. 31, 2023, or other tax year beginning		, 2023, enc	ding		, 20		See sep	oarate instruct	ions.
Your first name	and n	niddle initial	Last na	ame					Your so	cial security nu	ımber
VINAY KU	IMAR		ADTI	REDDY					042	91 7428	
		's first name and middle initial	Last na							s social security	
KIRANMA	Т		KORI	JPOLU					031	02 1334	4
		per and street). If you have a P.O. box, see					Apt. no.			ntial Election C	
12050 RI	ESEA	ARCH RD					8102		Check h	nere if you, or yo	our
		fice. If you have a foreign address, also co	mplete	spaces below.	Sta	te	ZIP code			if filing jointly, v	
FRISCO					TX	:	75033		•	this fund. Checow will not char	_
Foreign country	y name			Foreign province/state/	count	у	Foreign postal	code		or refund.	90
										You	Spouse
Filing Status	s [Single				Head of ho	ousehold (HO	H)			
Check only		Married filing jointly (even if only or	ne had	income)							
one box.		☐ Married filing separately (MFS)				Qualifying	surviving spo	use (QSS)		
	If	you checked the MFS box, enter the	name	of your spouse. If you	u che	cked the HOH	l or QSS box,	ente	r the chi	ld's name if th	ıе
	qı	ualifying person is a child but not you	ır depe	ndent:							
Digital	Δta	any time during 2023, did you: (a) rece	aiva (as	a reward award or	navn	nent for prope	rty or services	s). or i	(h) sall		
Digital Assets		hange, or otherwise dispose of a digi	•				•	, .	. ,	☐ Yes X	No
Standard		neone can claim: You as a de		_ <u>`</u>			7. (,		
Deduction		Spouse itemizes on a separate return		•		a dopondoni					
		·									
		u: Were born before January 2, 19	959 [Are blind Spo	ouse:	:	n before Janu	<u> </u>	-	☐ Is blind	
Dependent	•	*		(2) Social security	<i>'</i>	(3) Relationsh	ib I.,			fies for (see instr	,
If more	(1) 1	First name Last name		number		to you	Child		euit	Credit for other de	spendents
than four dependents,											
see instruction	s —										
and check	1 —										
here L	J	Total analysis from Farma(a) M/ O. h.	1 /	- :t						7 260	162
Income	1a	Total amount from Form(s) W-2, but	•	•					1a		462.
Attach Form(s)	b	1 , 0	•	• • • • • • • • • • • • • • • • • • • •					1b		
W-2 here. Also attach Forms	c C	Tip income not reported on line 1a		ŕ					1c 1d		
W-2G and	d	Medicaid waiver payments not rep Taxable dependent care benefits for		` , ` `	nstru	Ctions)					
1099-R if tax was withheld.	e f	Employer-provided adoption bene		•					1e 1f	+	
If you did not		Wages from Form 8919, line 6.			•					+	
get a Form	g h	Other earned income (see instructi							1g 1h		0.
W-2, see instructions.		Nontaxable combat pay election (s	,	ructions)		1i			•	_	
ilistructions.	z		occ ii isi	ructions)					1z	368.	462.
Attach Sch. B	<u>_</u> 2a	- I	2a	<u>i</u>	 b ™	 axable interest			2b		
if required.	3a		3a			rdinary divider			3b		1.
	4a		4a			axable amount			4b		-
Standard	5a		5a			axable amount			5b		
Deduction for— Single or	6a		6a			axable amount			6b		
Married filing separately,	С	If you elect to use the lump-sum el		method, check here				. [
\$13,850	7	Capital gain or (loss). Attach Scheo		•	•	,		. [7	-3,	000.
 Married filing jointly or 	8	Additional income from Schedule 1			-				8		516.
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	-						9		947.
\$27,700	10	Adjustments to income from Scheo	•				10				
Head of household,	11	Subtract line 10 from line 9. This is	your a	djusted gross incor	ne				11	347,	947.
\$20,800	12	Standard deduction or itemized	deduc	tions (from Schedule	A)				12		700.
If you checked any box under	13	Qualified business income deducti	ion fron	n Form 8995 or Form	899	5-A			13		
Standard Deduction,	14	Add lines 12 and 13							14	27,	700.
see instructions.	15	Subtract line 1/1 from line 11. If zer	o or los	se ontor O. This is w	our t	avahla incom			15		

Form 1040 (2023	3)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	ı(s): 1 881	4 2 🗌 4972	3 🗌		16	63,659.
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	63,659.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lir	ne 8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0				22	63,659.
	23	Other taxes, including self-e	employment tax,	from Schedule	e 2, line 21			23	1,228.
	24	Add lines 22 and 23. This is						24	64,887.
Payments	25	Federal income tax withheld							
. aymome	а	Form(s) W-2				25a 6	6,117		
	b	Form(s) 1099				25b	•		
	С	Other forms (see instruction				25c	203		
	d	Add lines 25a through 25c	•					25d	66,320.
If you have a	26	2023 estimated tax paymen						26	•
If you have a liqualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit				29			
	30	Reserved for future use .		-		30			
	31						3,509		
	32								3,509.
	33	Add lines 25d, 26, and 32. T	•	-	-			32	69,829.
Refund	34	If line 33 is more than line 24						34	4,942.
neiuliu	35a	Amount of line 34 you want	•				_	35a	4,942.
Direct deposit?	b	Routing number 0 7 2				Checking	Savings		
See instructions.	d	Account number 8 2 0					Ouvings	'	
	36	Amount of line 34 you want			ed tax	36			
Amount	37	Subtract line 33 from line 24				1 00 1			
You Owe	01	For details on how to pay, g						37	
	38	Estimated tax penalty (see in				38			
Third Party	Do	you want to allow another							_
Designee	ins	structions				Yes. 0	Complete	below.	⊠ No
	De na	signee's		Phone no.			sonal ider nber (PIN)		
Ciana		der penalties of perjury, I declare t	hat I have examine		accompanying sche				of my knowledge and
Sign		ief, they are true, correct, and com							, ,
Here	Yo	ur signature		Date	Your occupation		l If t	he IRS se	nt you an Identity
				- 3.1.2			Pro	otection P	IN, enter it here
Joint return?					DATA ENGI	NEER	(se	e inst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, l	both must sign.	Date	Spouse's occupat	ion			nt your spouse an
your records.					 SOFTWARE	NCTNEED		entity Prot e inst.)	ection PIN, enter it here
•			0	Franil address			()		
		one no. (440)840-599 eparer's name	Preparer's signat	Email address	ADIREDDYVINAY	TKUMAR@GMAIL.C	PTIN		Check if:
Paid		•	' "		CAD CITOMA			02702	Self-employed
Preparer		M PRIYA RAM SAGAR GUPTA		A KAM SAC	JAK GUPTA	03/30/2024		82703	
Use Only		m's name GLOBAL TA		MCLITON N	T 00016				(678)965-9522
•	Fir	m's address 245 ROONE	Y CT E BRU	INDMTCK N	η υρατρ		Fir	m's EIN	

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

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

VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU

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 042-91-7428

Pai	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. Att	ach Schedule E .	5	-17,516.
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		
ı	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 (<u>)</u>	
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 . Ente 1040, 1040-SR, or 1040-NR, line 8			17 516
	1040. 1040-30. ULIU40-ND. IIIIE 0		10	-17,516.

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

Par	t II Adjustments to Income					
11	Educator expenses			. 1	11	
12	Certain business expenses of reservists, performing artists, and fee-					
	officials. Attach Form 2106			· . 1	12	
13	Health savings account deduction. Attach Form 8889			. 1	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			. 1	14	
15	Deductible part of self-employment tax. Attach Schedule SE				15	
16	Self-employed SEP, SIMPLE, and qualified plans			. 1	16	
17	Self-employed health insurance deduction			. 1	17	
18	Penalty on early withdrawal of savings				18	
19a	Alimony paid				9a	
b	Recipient's SSN					
С	Date of original divorce or separation agreement (see instructions):					
20	IRA deduction				20	
21	Student loan interest deduction				21	
22	Reserved for future use			_	22	
23	Archer MSA deduction			. 2	23	
24	Other adjustments:					
а		24a				
b	Deductible expenses related to income reported on line 8l from the					
	, , , , , , , , , , , , , , , , , , , ,	24b				
С	Nontaxable amount of the value of Olympic and Paralympic medals					
	• • • • • • • • • • • • • • • • • • • •	24c				
d		24d				
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e				
f		24f				
g		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					
	-	24i				
j	<u>-</u>	24j				
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form					
		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	r here and	ı on ا		
	Form 1040, 1040-SR, or 1040-NR, line 10			. 2	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 VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU

Your social security number 042-91-7428

. —			
Pa	tl 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	
Par	t Other Taxes		
4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919		
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	8	
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	1,228.
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	
	(co	ontinu	ed on page 2)

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

Part II Other Taxes (continued)

7	Other additional taxes:			
а	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		
С	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		
е	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	17 i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
I	Tax on accumulation distribution of trusts	171		
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		
0	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	170		
р	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		
8	Total additional taxes. Add lines 17a through 17z		18	
9	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 taxe		04	
	on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	 1,228.

SCHEDULE 3 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Credits and Payments

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU

Your social security number 042-91-7428

Par	Nonretundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441	, line 11. Attach	2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
а	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
С	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
е	Reserved for future use	6e		
f	Clean vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
1	Amount on Form 8978, line 14. See instructions	61		
m	Credit for previously owned clean vehicles. Attach Form 8936.	6m		
z	Other nonrefundable credits. List type and amount:			
		6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 10	040, 1040-SR, or		
	1040-NR, line 20		8	

Schedule 3 (Form 1040) 2023 Page **2**

Par	t II Other Payments and Refundable Credits				
9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	3,509.
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
а	Form 2439	13a			
b	Credit for repayment of amounts included in income from earlier years	13b			
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
Z	Other payments or refundable credits. List type and amount:	13z			
14	Total other payments or refundable credits. Add lines 13a through	13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 104 line 31	-	•	15	3,509.

SCHEDULE D (Form 1040)

Department of the Treasury

Capital Gains and Losses

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

OMB No. 1545-0074

2023

Attachment Sequence No. 12

intern	al Revenue Service	Go to www.iis.gov/scrieduleD it	or mistructions and	the latest illiornati	OII.		Ι,	sequence No. 12
	(s) shown on return NAY KUMAR ADIREDDY	& KIRANMAI KORUPOLU						ecurity number
		nent(s) in a qualified opportunity see its instructions for additiona				No loss.		
Pa	t I Short-Term Cap	oital Gains and Losses—Ge	nerally Assets I	Held One Year o	or Le	ss (se	e ins	tructions)
lines This	below.	re the amounts to enter on the	(d) Proceeds (sales price)	(e) Cost (or other basis)	to ga Form	(g) djustmen in or loss (s) 8949, l 2, columi	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	1099-B for which basis we which you have no ac However, if you choose t	ransactions reported on Form ras reported to the IRS and for lijustments (see instructions). o report all these transactions line blank and go to line 1b.						
1b		reported on Form(s) 8949 with						
2		reported on Form(s) 8949 with	17,257.	17,403.				-146.
3		reported on Form(s) 8949 with						
4		n 6252 and short-term gain or (l	oss) from Forms 4	684, 6781, and 88	24		4	
5	Net short-term gain o	r (loss) from partnerships,	S corporations,	estates, and tr		from	5	
6		arryover. Enter the amount, if an	y, from line 8 of y		_	over	6	(
7		ain or (loss). Combine lines 1a es, go to Part II below. Otherwise	through 6 in colu	mn (h). If you have	any		7	-146.
Pai	t II Long-Term Cap	ital Gains and Losses—Ger	nerally Assets H	leld More Than	One	Year	(see i	instructions)
See lines	instructions for how to figu	ire the amounts to enter on the	(d) Proceeds	(e) Cost		(g) djustmen in or loss		(h) Gain or (loss) Subtract column (e) from column (d) and
This whol	form may be easier to con e dollars.	nplete if you round off cents to	(sales price)	(or other basis)	Form(s) 8949, F 2, columi	Part II,	combine the result with column (g)
8a	1099-B for which basis we which you have no ac However, if you choose to	ransactions reported on Form ras reported to the IRS and for lijustments (see instructions). o report all these transactions line blank and go to line 8b.						
8b		reported on Form(s) 8949 with						
9		reported on Form(s) 8949 with	24,195.	39,201.				-15,006.
10		reported on Form(s) 8949 with						
11	Gain from Form 4797, Pa	art I; long-term gain from Forms				(loss)	11	
12		s) from partnerships, S corporat				K-1	12	
		See the instructions					13	
	. •	rryover. Enter the amount, if any			Carry	over/		

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

14

15

3,120.)

-18,126.

Schedule D (Form 1040) 2023 Page 2

Part III **Summary** -18,272. 16 Combine lines 7 and 15 and enter the result 16 • 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 • 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. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 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 18 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 . . . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ 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. □ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 3,000.) • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

8949

Sales and Other Dispositions of Capital Assets

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.

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service

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.

Sequence No. 12A Social security number or taxpayer identification number VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU 042-91-7428 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 Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see Part I 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 Adjustment, if any, to gain or loss 1 If you enter an amount in column (a). (h) enter a code in column (f). Cost or other basis Gain or (loss) (d) (c) (a) (b) Date sold or Proceeds See the **Note** below See the separate instructions. Subtract column (e) Description of property Date acquired disposed of (sales price) from column (d) and and see Column (e) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) combine the result (Mo., day, yr.) (see instructions) in the separate (g) Code(s) from Amount of adjustment instructions. with column (a). instructions AMAZON COM LLC 01/01/23 | 12/31/23 17,257. 17,403. -146.

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 17,257. 17,403. -146. above is checked), or line 3 (if Box C above is checked) .

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.

Attachment Sequence No. 12A Form 8949 (2023)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number 042-91-7428

VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU

Before you check Box D. E. or F 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 II

Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-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 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

□ (D	Long-term transactions reported on Form(s)) 1099-B showing basis was reported to the IRS (see Note above)
× (E	Long-term transactions reported on Form(s)) 1099-B showing basis wasn't reported to the IRS

(F) Long-term transactions	not reported	to you on FC	JIII 1099-D						
(a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the Note below	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.		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)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).		
AMAZON COM LLC	01/01/22	12/31/23	24,195.	39,201.			-15,006.		
2 Totals. Add the amounts in columns negative amounts). Enter each tota Schedule D, line 8b (if Box D above above is checked), or line 10 (if Box I	I here and inc is checked), lir	lude on your ne 9 (if Box E	24,195.	39,201.			-15,006.		

Note: If you checked Box D 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

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,

Attachment

Internal Revenue Service Go to www.irs.gov/ScheduleE for instructions and the latest information. Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return Your social security number VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU 042-91-7428 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. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions 1a Physical address of each property (street, city, state, ZIP code) VISAKHAPATNAM ANDHRA PRADESH IN 530047 VEPAGUNTA POST Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and Davs **Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 7 Self-Rental 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 3 687. Rents received . 4 4 Royalties received **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 1,786. 8 Commissions 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees 11 1,369. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 3,214. 14 Repairs 15 Supplies 15 3,489. 16 16 Taxes 17 Utilities 17 3,978. 18 4,354. 18 Depreciation expense or depletion 19 Other (list) 19 20 20 Total expenses. Add lines 5 through 19 18,190. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 -17,503. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22 17,503.) 687. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 4,354. 23d Total of all amounts reported on line 18 for all properties 18,190. Total of all amounts reported on line 20 for all properties 23e Income. Add positive amounts shown on line 21. Do not include any losses 24 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 17,503. 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 **-17,503.** Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

	VINAY	KUMAR	ADIREDDY	&	KIRANMAI	KORUPOLU
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Caution:	The IRS	compares	amounts	reported (on vour ta	x return wi	th amounts	shown or	n Schedule(s) K	-1

VINA	Y KUMAR ADIREDDY & KI	RANMAI KORUPO	DLU						042-9	1-7428		
Cautio	on: The IRS compares amounts	reported on your ta	ax retu	ırn with a	mounts	shown	on S	Schedule(s) K-1				
Part	Income or Loss From Note: If you report a loss, re the box in column (e) on line amount is not at risk, you m	ceive a distribution, d	ispose quired	of stock, of basis com	or receiv	. If you re	eport	a loss from an at	t-risk act			
27	Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expensee instructions before completing this section								ses? If	you ansv		
28	(a) Name (b) Enter P for partnership; S for S corporation					check if reign (d) Employer identification number			basis co	(e) Check if basis computation is required (f) Check if any amount not at risk		
Α	Gruhalakshmi-2	101 0 0	P	partifol]	88-	-2902239					
В												
С]						
D				ı								
	Passive Income			(i) Nanna	aniun Inn			sive Income a (j) Section 179 exp			analysa in a a man	
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive incom from Schedule K-			ssive loss Schedule			eduction from Forn			assive income chedule K-1	
Α						13.						
В												
С												
D												
29a	Totals											
ь 30	TotalsAdd columns (h) and (k) of line					13.			30			
31	Add columns (g), (i), and (j) of I								31	(13.)	
32	Total partnership and S corp								32	(<u>-13.</u>	
Part				,		00 00.	-				-13.	
33		(a) l	Name							(b) Emp		
Λ.	identification number								n number			
A B												
	Passive	Income and Loss					N	lonpassive Inc	come a	nd Loss		
	(c) Passive deduction or loss allo	owed (d)		e income			Dedu	ction or loss	_	(f) Other inc		
	(attach Form 8582 if required)		from Schedule K-1 from Schedule I				hedule K-1	K-1 Schedule K-1				
A B												
34a	Totals											
b	Totals											
35	Add columns (d) and (f) of line	34a							35			
36	Add columns (c) and (e) of line								36	()	
37	Total estate and trust income	. ,							37			
Part	IV Income or Loss From	Real Estate Mo	rtgag							I Holde	r	
38	(a) Name (b) Employer identification number (c) Excess inclusion from Schedules Q, line 2c (see instructions) (d) Taxable incomplete (net loss) from Schedules Q, line 2c (see instructions)				om		come from les Q, line 3b					
39	Combine columns (d) and (e) of	inly Enter the recul	t hara	and inclu	da in th	na total	on lin	e 41 below	39			
ડક Part	. , , , ,	nny. Enter the resul	riiere	and miciu	ue III li	וס נטנמו	OII III	ic 41 Delow .	39			
40	Net farm rental income or (loss	s) from Form 4835 .	Also.	complete	line 42	below			40			
41	Total income or (loss). Combi	,	39, ar	nd 40. Ent	er the r						-17,516.	
42	Reconciliation of farming a farming and fishing income rep (Form 1065), box 14, code B; S AN; and Schedule K-1 (Form 10	and fishing incom forted on Form 4839 Schedule K-1 (Form 041), box 14, code I	ne. Er 5, line 1120- See	nter your 7; Sched S), box 1 instructio	gross ule K-1 7, code ons .	42					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
43	Reconciliation for real estate professional (see instructions reported anywhere on Form from all rental real estate activunder the passive activity loss	s), enter the net in 1040, Form 1040-S vities in which you	incom SR, or mater	e or (los Form 10 ially parti	ss) you 040-NR cipated							

Form **8889**

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

2023

Attachment
Sequence No. 52

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

KIRANMAI KORUPOLU

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.

031-02-1334

Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, i	f requ	ired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☐ Se	elf-only 🗵 Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3	7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	
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 family		7,730.
Ū	coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	,
8	Add lines 6 and 7	8	7,750.
9	Employer contributions made to your HSAs for 2023		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	2,000.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	5,750.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	a separate Part II for each spouse.	arate I	HSAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdraws by the data of your roturn. See instructions	4.41	
•	withdrawn by the due date of your return. See instructions	14b 14c	
с 15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this	13	
	amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
	Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruct completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

BAA

8959 Form

Department of the Treasury

VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU

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.

2023 Attachment Sequence No. 71

OMB No. 1545-0074

Internal Revenue Service

Name(s) shown on return

Your social security number

042-91-7428

Part	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	1 386,496.		
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4 386,496.		
5	Enter the following amount for your filing status:			
	Married filing jointly			
	Married filing separately			
	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	136,496.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009).			
	Part II		7	1,228.
Part	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			
	Married filing separately			
	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% (0.00 model)			
	go to Part III		13	
Part		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			
	Married filing separately			
	Single, Head of household, or Qualifying surviving spouse \$200,000	15	1.0	
16	Subtract line 15 from line 14. If zero or less, enter -0		16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply lin			
Dow	Enter here and go to Part IV		17	
Part		11.75 10.10.00		
18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), lifting and instructions) and go to Part V		40	1 220
Part	filers, see instructions), and go to Part V		10	1,228.
	· · ·			
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 5,807.		
20	Enter the amount from line 1			
		386,496.	-	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21 5,604.		
00			-	
22	Subtract line 21 from line 19. If zero or less, enter -0 This is your Add withholding on Medicare wages		22	202
99				203.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation 14 (see instructions)		23	
0.4	,		23	
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also included federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c and			
	see instructions)		24	203.
				203.

Department of the Treasury

Internal Revenue Service

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. Attachment Sequence No. 72

OMB No. 1545-2227

Name(s) shown on your tax return

Your social security number or EIN VINAY KUMAR ADIREDDY & KIRANMAI KORUPOLU 042-91-7428 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 2 2 3 3 Rental real estate, royalties, partnerships, S corporations, trusts, trades or 4a -17,516. Adjustment for net income or loss derived in the ordinary course of a nonsection 1411 trade or business (see instructions) 4b 13. 4c -17,503. Net gain or loss from disposition of property (see instructions) -3,000. 5a 5a Net gain or loss from disposition of property that is not subject to net 5b Adjustment from disposition of partnership interest or S corporation stock (see 5d -3,000.6 Adjustments to investment income for certain CFCs and PFICs (see instructions) 6 7 7 Other modifications to investment income (see instructions) Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7. 8 -20,502. Part II Investment Expenses Allocable to Investment Income and Modifications 9a Investment interest expenses (see instructions) State, local, and foreign income tax (see instructions) 9b Miscellaneous investment expenses (see instructions) . . 9c 9d 10 10 Total deductions and modifications. Add lines 9d and 10 11 11 Part III Tax Computation Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. 12 12 0. Individuals: Modified adjusted gross income (see instructions) 13 347,947. 14 250,000. 15 Subtract line 14 from line 13. If zero or less, enter -0- 15 97,947. 16 16 0. Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include 17 17 0. **Estates and Trusts:** Deductions for distributions of net investment income and charitable 18b Undistributed net investment income. Subtract line 18b from line 18a (see 18c 19a Highest tax bracket for estates and trusts for the year (see instructions) . . . 19b 19c 20 20 Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and 21 21