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

IIILEITIAIT	leveriue dei vice					
Submi	ssion Identification Number (SID)					
Taxpaye	r's name	Social secu	rity num	ber		
AKAS	SH ASHWINBHAI PATEL	806-3	9-905	2		
Spouse'		Spouse's social security number				
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Enter	year you	are au	thoriz	zing.)	
	whole dollars only on lines 1 through 5.					
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		1			
1	Adjusted gross income		1			370.
2	Total tax		2			685.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			295.
4 5	Amount you want refunded to you		5			610.
Part		eep a co		/our i	returi	n)
	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)					
to send for any Agent t paymer authoriz paymer busines taxes to persona	original or amended) I am now authorizing. I consent to allow my intermediate service provider, transming my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected laying processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. or initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the indicated that it is a payment of estimated tax, and the financial institution action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate at, 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 particle receive confidential information necessary to answer inquiries and resolve issues related to the particle Consert.	ection of the S. Treasury cated in the on to debit the the author lests must processing ayment. I fi	transminand its and its at ax prepare entry ization. be received of the elevather according to the ele	ssion, design paration to this To revolved no lectron	(b) the lated Fon software account oke (can be later being b	reason inancial vare for int. This ancel) a than 2 ment of that the
	nic Funds Withdrawal Consent.	_				
	yer's PIN: check one box only	DINI	9 9 1	0 5	2	
×	I authorize GLOBAL TAXES LLC to enter or generate BERO firm name	· .	nter five		but	as my
	signature on the income tax return (original or amended) I am now authorizing.	(don't ente	er all ze	ros	
	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 s	ignature ▶ Date ▶					
Snous	e's PIN: check one box only	_				
Opous	I authorize to enter or generate	my PINI				as my
	ERO firm name		 Enter five	digits,	_	ao iiiy
	signature on the income tax return (original or amended) I am now authorizing.	(don't ente	er all ze	ros	
	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.		_			_
Spous	e'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	2 4 9	6 0	8 2	2 7	1
		Don't e	nter all ze	eros		
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income to zed to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of Ir	itting this re	eturn in a	accord	lanće v	
ERO's	signature ▶ Date ▶					
	ERO Must Retain This Form — See Instructions					
	Don't Submit This Form to the IRS Unless Requested To D	o So				

E 1040-NR Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2023 OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning, 2023, ending, 20 _			0	See separate instructions.			
Your first name and middle initial Last name						Your ider	ntifying number
				(see instructions)			
AKASH ASH	IWIN	BHAI PATI	EL			806-3	9-9052
Home address (numb	per and street). If you have a P.O. box, see in	structions.		•		Apt. no.
15301 NE	10T	H ST					D206
City, town, or po	ost of	fice. If you have a foreign address, also com	olete spaces below.		State	Z	IP code
BELLEVUE					WA	9	8007
Foreign country	name	Foreig	n province/state/county		Foreign po	stal code)
Filing	×	Single	MFS) Qualifyii	ng surviving spouse (QSS)	☐ Estat	te 🗌 Trust
Status	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent						
Check only one box.							
	Λ+ α	ov time during 2002, did your (a) receive (as a	roward award or navm	ant for property or as	micool: or	b) coll ov	rohango or
Digital Assets		ny time during 2023, did you: (a) receive (as a rwise dispose of a digital asset (or a financia					
Dependents		, , ,		, , ,	(4) Chec	k the box if	qualifies for (see inst.):
(see instructions):			(2) Dependent's		Child	tax credit	Credit for other
,		(1) First name Last name	identifying number	(3) Relationship to yo	u oa		dependents
If more than four						<u> </u>	
dependents, see							
instructions and check here							
	10	Total amount from Form(a) W 2 hay 1 (acc	inate estimal			<u> </u>	142,705.
Income	1a h	Total amount from Form(s) W-2, box 1 (see Household employee wages not reported o	•			1a 1b	142,703.
Effectively	b b	Tip income not reported on line 1a (see inst	. ,			1c	
Connected With U.S.	d	Medicaid waiver payments not reported on	•			1d	
Trade or	e	Taxable dependent care benefits from Form	` ,	,		1e	
Business	f	Employer-provided adoption benefits from	•			1f	
Dusiness	g	Wages from Form 8919, line 6	·			1g	
Attach	h	Other earned income (see instructions) .				1h	
Form(s) W-2, 1042-S,	i	Reserved for future use		1i			
SSA-1042-S,	j	Reserved for future use				1j	
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from Schee	dule OI (Form 1040-NR), i	tem L,			
here. Also		line 1(e)		1k			
attach	z	Add lines 1a through 1h				1z	142,705.
Form(s) 1099-R if	2 a	Tax-exempt interest 2a	b Tax	able interest		2b	358.
tax was	3a	Qualified dividends 3a	1. b Ord	linary dividends .		3b	1.
withheld.	4a	IRA distributions 4a		able amount		4b	
If you did not get a Form	5a	Pensions and annuities 5a		able amount		5b	
W-2, see	6	Reserved for future use	6				
instructions.	7	Capital gain or (loss). Attach Schedule D (Fo	7				
	8	Additional income from Schedule 1 (Form 1				8	-19,694.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This i	•			9	123,370.
	10	Adjustments to income from Schedule 1 (Fincome	,·			10	
	11	Subtract line 10 from line 9. This is your adj	usted gross income			11	123,370.
	12	Itemized deductions (from Schedule A (Fodeduction (see instructions)					13,850.
	13a	Qualified business income deduction from I					
	b	Exemptions for estates and trusts only (see					
	С	Add lines 13a and 13b				13c	
	14					14	13,850.
	15	Subtract line 14 from line 11. If zero or less,	enter -0 This is your ta	xable income .	<u> </u>	15	109,520.

Form 1040-NR (2	2023)					Page 2
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 8814 2 497	'2 3 🗌		16	19,685.
Credits	17	Amount from Schedule 2 (Form 1040), line 3			17	0.
	18	Add lines 16 and 17			18	19,685.
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 10	40)		19	
	20	Amount from Schedule 3 (Form 1040), line 8			20	
	21	Add lines 19 and 20			21	
	22	Subtract line 21 from line 18. If zero or less, enter -0			22	19,685.
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a			
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b			
	С	Transportation tax (see instructions)	23c			
	d	Add lines 23a through 23c			23d	
	24	Add lines 22 and 23d. This is your total tax			24	19,685.
Payments	25	Federal income tax withheld from:				
-	а	Form(s) W-2	25a 2'	7,295.		
	b	Form(s) 1099	25b			
	С	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c			25d	27,295.
	е	Form(s) 8805			25e	
	f	Form(s) 8288-A			25f	
	g	Form(s) 1042-S			25g	
	26	2023 estimated tax payments and amount applied from 2022 return	, , <u>, , , ,</u>		26	
	27	Reserved for future use	27			
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28			
	29	Credit for amount paid with Form 1040-C	29			
	30	Reserved for future use	30			
	31	Amount from Schedule 3 (Form 1040), line 15	31			
	32	Add lines 28, 29, and 31. These are your total other payments and refunda			32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments .			33	27,295.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount	•		34	7,610.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, chec			35a	7,610.
Direct deposit? See instructions.	b	Routing number 1 2 2 1 0 0 0 2 4 c Type:	Checking	Savings		
	d	Account number 6 9 5 9 7 9 7 0 5				
	е	If you want your refund check mailed to an address outside the United Stat enter it here.				
	36	Amount of line 34 you want applied to your 2024 estimated tax	36			
Amount	37	Subtract line 33 from line 24. This is the amount you owe .	•			
You Owe		For details on how to pay, go to www.irs.gov/Payments or see instructions .			37	
	38	Estimated tax penalty (see instructions)	38			
Third	Do yo	ou want to allow another person to discuss this return with the IRS? See instru	ctions.	es. Comple	ete belov	v. 🛛 No
Party	Desig	nee's Phone	Perso	nal identific	cation	
Designee	name	no.	numbe	er (PIN)		
		penalties of perjury, I declare that I have examined this return and accompanying sched				
Sign		they are true, correct, and complete. Declaration of preparer (other than taxpayer) is bas			•	,
_	Your	signature Date Your occupation		I		t you an Identity N, enter it here
Here		SOFTWARE E	NGINEER	(see		v, ciilei il liele
	Phone	+		1	- /	
Doid		arer's name Preparer's signature	Date	PTIN	С	Check if:
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM	02/24/2024	P02082	۔ ا	Self-employed
Preparer		s name GLOBAL TAXES LLC		Phone no		3)965-9522
Use Only	Only Charles and C					

Firm's EIN 84-3171965

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

AKASH ASHWINBHAI PATEL

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.

	Sequence No. 01
Your soci	ial security number
806-39	_9052

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ich Schedule E .	5	-19,723.
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			
	, , , , , , , , , , , , , , , , , , ,	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 p8		
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:			
	Other Income from box 3 of 1099-Misc 29.			
9	Total other income. Add lines 8a through 8z		9	29.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter			
	1040, 1040-SR, or 1040-NR, line 8		10	-19,694.

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

Par	II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	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:	04-			
0E		24z		OF	
25 26	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	e. ⊑nter	nere and on	26	
					le 4 (Ferme 4040) 0000
	BAA	REV 02/	16/24 PRO	ocnedu	le 1 (Form 1040) 2023

SCHEDULE NEC (Form 1040-NR)

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

Attach to Form 1040-NR. Go to www.irs.gov/Form1040NR for instructions and the latest information. Sequence No. 7B

Your identifying number

AKASH ASHWINBHAI PATEL 806-39-9052 Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) **Nature of Income** (a) 10% **(b)** 15% (c) 30% % % Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a 1b Dividend equivalent payments received with respect to section 871(m) transactions 1c 2 Interest: 2a 2b 2c 3 4 Motion picture or TV copyright royalties 5 Real property income and natural resources royalties 6 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings _____ 10c Losses Gambling-Residents of countries other than Canada. 11 Other (specify): 12 12 13 Add lines 1a through 12 in columns (a) through (d) 13 14 14 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a 15 Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and (f) LOSS 16 (a) Kind of property and description (g) GAIN (b) Date acquired (c) Date sold (d) Sales price (e) Cost or losses from property sales or (if necessary, attach statement of If (e) is more than (d), If (d) is more than (e), mm/dd/yyyy mm/dd/yyyy other basis exchanges that are from sources subtract (d) from (e). descriptive details not shown below) subtract (e) from (d). within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040). 18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-18 Form 4797, or both.

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2023

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

Name sh	Name shown on Form 1040-NR Your identifying number						
AKAS	H ASHWINBHAI PATEL				806-39-90)52	
Α	Of what country or countries w						
В	In what country did you claim	residence for tax purpose	s during the tax y	ear? United States			
С	Have you ever applied to be a	green card holder (lawful p	ermanent resider	nt) of the United States? .		☐ Yes	⊠ No
D	Were you ever:						
1.	A U.S. citizen?					☐ Yes	⊠ No
2.	A green card holder (lawful per	rmanent resident) of the Ur	ited States? .			☐ Yes	⊠ No
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4,	for expatriation ru	ules that apply to you.			
E	If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax yearF1						
F	Have you ever changed your value of the same of the sa		o obongo.	gration status?		☐ Yes	⊠ No
G	List all dates you entered and	left the United States durin					
	Note: If you're a resident of C				ent intervals,		
	check the box for Canada or	Mexico and skip to item I	<u> </u>	🗌 Canada	☐ Mexico		
	Date entered United States	Date departed United Stat	es	Date entered United State			d States
	mm/dd/yy	mm/dd/yy		mm/dd/yy	n	nm/dd/yy	
Н	Give number of days (including						
	2021	, 2022	, an	d 2023 365	·		□
ı	Did you file a U.S. income tax					⊠ Yes	☐ No
	If "Yes," give the latest year ar					□ v	⊠ No
J	Are you filing a return for a trust If "Yes," did the trust have a U					∐ Yes	⊠ NO
	U.S. person, or receive a conti					Yes	☐ No
K	Did you receive total compens					☐ Yes	□ No ⊠ No
K	If "Yes," did you use an alterna		-			Yes	□ No
L	Income Exempt From Tax—If					_	
-	complete (1) through (3) below				tax treaty with	a loreign	courti y,
1.	Enter the name of the country,				claimed the tre	atv benefi	t, and the
	amount of exempt income in th					ary borion	i, and in
	(a) Cou	ntrv	(b) Tax treaty art	icle (c) Number of month	ns (d) Ame	ount of exe	empt
	(4)	,		claimed in prior tax ye		current ta	
							_
	(e) Total. Enter this amount of						
	Were you subject to tax in a fo					Yes	☐ No
3.	Are you claiming treaty benefit		•			∐ Yes	⊠ No
	If "Yes," attach a copy of the C	Competent Authority deterr	nination letter to y	our return.			
М	Check the applicable box if:				101 :		
1.	This is the first year you are multiplier with a U.S. trade or business upon the state of the st						onnected
2.	You have made an election in	, ,					e United
۷.	States as effectively connected						
				• • • • • • • • • • • • • • • • • • • •			

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

AKAS	SH ASHWINBHAI PATEL				806-3	39-9052	
Part	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	ty, use Sche	edule C. See				
	Did you make any payments in 2023 that would require you						es 🛚 No
В	f "Yes," did you or will you file required Form(s) 1099? .					. 🗌 Ye	es 🗌 No
1a	Physical address of each property (street, city, state, ZIF	P code)					
Α	10, DAYALJI PARK SOCIETY KATARGAM, SURAT	GUJARA'	T IN 395	5004			
В							
С							
1b	Type of Property (from list below) 2 For each rental real estate properabove, report the number of fair	rental and		Fair Rental Days		nal Use ays	QΊΛ
Α	personal use days. Check the Qu		Α	365		0	
В	if you meet the requirements to f qualified joint venture. See instru		В				
С		101101101	С				
1	of Property: Single Family Residence 3 Vacation/Short-Term Ren Multi-Family Residence 4 Commercial		₋and Royalties	7 Self-Renta 8 Other (des	scribe)		
				Prope	rties:	_	
Incon			Α		3		С
3	Rents received	3	6	80.			
4	Royalties received	4					
Expe		_					
5	Advertising	5		1.0			
6	Auto and travel (see instructions)						
7 8	Cleaning and maintenance	8	1,0	35.			
9	Insurance	9					
10	Legal and other professional fees	10					
11	Management fees	11	1,5	60			
12	Mortgage interest paid to banks, etc. (see instructions)	12	1,5	00.			
13	Other interest	13					
14	Repairs	14	5,2	17.			
15	Supplies	15	5,6				
16	Taxes	16					
17	Utilities	17	5,8	70.			
18	Depreciation expense or depletion	18					
19	Other (list)	19					
20	Total expenses. Add lines 5 through 19	20	20,4	03.			
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	-19,7	23.			
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (-19,72	3.)()(
23a	Total of all amounts reported on line 3 for all rental prope	rties		23a	680.		
b	Total of all amounts reported on line 4 for all royalty prop	erties		23b			
С	Total of all amounts reported on line 12 for all properties			23c			
d	Total of all amounts reported on line 18 for all properties			23d			
е	Total of all amounts reported on line 20 for all properties			23e	20,403.		
24	Income. Add positive amounts shown on line 21. Do not		-		. 24		
25	Losses. Add royalty losses from line 21 and rental real estate					(19,723.
26	Total rental real estate and royalty income or (loss).						
	here. If Parts II, III, and IV, and line 40 on page 2 do no Schedule 1 (Form 1040), line 5. Otherwise, include this ar						-19,723.

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.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

OMB No. 1545-0074 Attachment Sequence No. **52**

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

AKASH ASHWINBHAI PATEL

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

806-39-9052

Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	⊠ Se	lf-only ☐ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	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 had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	3,850.
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	0.
8	Add lines 6 and 7	8	3,850.
9	Employer contributions made to your HSAs for 2023		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	500.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,350.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	rate l	HSAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С	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 this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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