## **IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Submission Identification Number (SID)

Taxpay	er s name	Social secul	rity numb	er
AAK	ASH SARAP	284-59	9-3417	7
Spouse	's name	Spouse's so	cial secu	rity number
Par	Tax Return Information — Tax Year Ending December 31, 2023 (Ente	r vear vou	are aut	horizina.)
	whole dollars only on lines 1 through 5.	<b>, ,</b>		3,
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.			
1	Adjusted gross income		1	72,602.
2	Total tax		2	8,238.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	15,267.
4	Amount you want refunded to you		4	7,029.
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	L
				ERO firm name		

9	3	4	1	7	
Ent dor	er fiv n't er	/e di nter a	gits, all ze	but ros	as 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 enter or generate my PIN

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 si	gnature 🕨 🛛 Da	ate 🕨	•				 				
	Practitioner PIN Method Returns Only—continue	bel	ow								
Part III	Certification and Authentication – Practitioner PIN Method Only										
ERO's EFIN	J/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2	2	2	 _	6 nter a	 	2	7	1	

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 >			
	Retain This Form — See Form to the IRS Unless		
For Paperwork Reduction Act Notice, see your tax retu	rn instructions. BAA	REV 02/11/24 PRO	Form <b>8879</b> (Rev. 01-2021)

For the year Jar	. 1-Dec	2. 31, 2023, or other tax year beginning		, 2023, er	nding		, 20	See	e separate	e instructions.
Your first name			Last n						•	ecurity number
			SAR							3417
AAKASH	nouse's	s first name and middle initial	Last n							al security numbe
n john rotarri, o	p00000		Laorn							
Home address	(numbe	er and street). If you have a P.O. box, see	instruc	tions.			Apt. no.	Pres	sidential E	lection Campaigr
2340 CA	RTA I	YAW					6024			you, or your
City, town, or p	ost offi	ce. If you have a foreign address, also co	omplete	spaces below.	Sta	ite	ZIP code			g jointly, want \$3
HERNDON					VA	7	20171			und. Checking a
Foreign country	/ name			Foreign province/state	e/count	ty	Foreign postal co		r tax or ref	•
									<u> </u>	/ou Spouse
Filing Status	; 🗵	Single				Head of he	ousehold (HOH	ł)		
Check only		Married filing jointly (even if only o	ne had	income)		_				
one box.		Married filing separately (MFS)				, , ,	surviving spou	· · ·	,	
		ou checked the MFS box, enter the			ou che	ecked the HOH	l or QSS box, e	enter the	e child's n	ame if the
	qu	alifying person is a child but not you	ur depe	endent:						
Digital	At ar	ny time during 2023, did you: (a) rec	eive (as	s a reward, award, o	r payr	ment for prope	rty or services)	; or (b) s	ell,	
Assets	exch	nange, or otherwise dispose of a dig	ital ass	et (or a financial inte	rest ir	n a digital asse	t)? (See instruc	ctions.)	ץ 🗌	res 🛛 No
Standard	Som	<b>eone can claim:</b> 🗌 You as a de	pende	nt 🗌 Your spou	se as	a dependent				
Deduction		Spouse itemizes on a separate retur	n or yo	ou were a dual-status	s alien	1				
Age/Blindnes	s You:	: 🗌 Were born before January 2, 1	959	Are blind Sp	ouse	: 🗌 Was bor	n before Janua	ary 2, 19	59	Is blind
Dependent				(2) Social securi	tv	(3) Relationsh	(A) Cheal th			r (see instructions)
If more		irst name Last name		number	.,	to you		ax credit	Credit	for other dependents
than four	-									
dependents,										
see instruction and check	5									
here										
Income	1a	Total amount from Form(s) W-2, b	ox 1 (s	ee instructions) .					1a	90,823.
Attach Form(s)	b	Household employee wages not re	eporteo	d on Form(s) W-2.					1b	
W-2 here. Also	С	Tip income not reported on line 1a	a (see ir	nstructions)					1c	
attach Forms W-2G and	d	Medicaid waiver payments not rep	orted	on Form(s) W-2 (see	instru	uctions)			1d	
1099-R if tax	е	Taxable dependent care benefits f						· ·	1e	
was withheld.	f	Employer-provided adoption bene	efits fro	m Form 8839, line 29	9.			· ·	1f	
If you did not get a Form	g	•			• •			· ·	1g	
W-2, see	h	Other earned income (see instruct	,	• • • • • • •	• •	· · · ·	$\frac{1}{1}$ · · ·	· ·	1h	0.
instructions.	i	Nontaxable combat pay election (	see ins	tructions)	• •	<b>1</b> i				00 000
	z	Add lines 1a through 1h		· · · · · ·	· ·			· ·	1z	90,823.
Attach Sch. B if required.	2a	· · -	2a			axable interest		· ·	2b	
	<u>3a</u>		3a			Ordinary divider		· ·	3b	
Standard	4a 5 a		4a			axable amount		· ·	4b	
Deduction for -	5a		5a			axable amount		•••	5b	
Single or Married filing	6a	,	6a	mathad abaals hars		axable amount		·	6b	
separately, \$13,850	с 7	If you elect to use the lump-sum e Capital gain or (loss). Attach Sche						· 님	7	
Married filing	8	Additional income from Schedule		•	•	·		· 🗆	8	-18,221.
jointly or Qualifying	8 9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7						•••	9	72,602.
surviving spouse, \$27,700	10	Add lines 12, 20, 30, 40, 30, 60, 7 Adjustments to income from Sche				• • • • •		•••	<u> </u>	,2,002.
Head of	11	Subtract line 10 from line 9. This is						•••	11	72,602.
household, \$20,800	12	Standard deduction or itemized							12	13,850.
If you checked any box under	13	Qualified business income deduct				5-A .			13	
Standard Deduction,	14							: : F	14	13,850.
see instructions.	15	Subtract line 14 from line 11. If zer				taxable incom	e		15	58,752.
					,					

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	n(s): <b>1</b> 🗌 881	4 <b>2</b> 4972	3 🗌		16	8,238.
Credits	17	Amount from Schedule 2, line 3				[	17	
	18	Add lines 16 and 17					18	8,238.
	19	Child tax credit or credit for other dependen	its from Sched	ule 8812			19	
	20	Amount from Schedule 3, line 8					20	
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18. If zero or less,	enter -0				22	8,238.
	23	Other taxes, including self-employment tax,	from Schedule	e 2, line 21 .			23	0.
	24	Add lines 22 and 23. This is your total tax				[	24	8,238.
Payments	25	Federal income tax withheld from:						
-	а	Form(s) W-2			<b>25</b> a 15	,267.		
	b	Form(s) 1099			25b			
	с	Other forms (see instructions)			25c			
	d	Add lines 25a through 25c					25d	15,267.
If you have a	26	2023 estimated tax payments and amount a	pplied from 20	22 return		[	26	
qualifying child,	27	Earned income credit (EIC)		No	27			
attach Sch. EIC.	28	Additional child tax credit from Schedule 8812	2		28			
	29	American opportunity credit from Form 886	3, line 8		29			
	30	Reserved for future use			30			
	31	Amount from Schedule 3, line 15			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. These are your to	otal payments			[	33	15,267.
Refund	34	If line 33 is more than line 24, subtract line 2	4 from line 33.	This is the amou	nt you <b>overpaid</b>		34	7,029.
	35a	Amount of line 34 you want refunded to yo		is attached, che	ck here	. 🗆 🛛	35a	7,029.
Direct deposit?	b	Routing number 2 1 1 0 7 0 1	7 5	c Type: 🛛 🗙	Checking	Savings		
See instructions.	d	Account number 1 3 3 9 8 4 8	5 3 5					
	36	Amount of line 34 you want applied to your	2024 estimate	edtax	36			
Amount	37	Subtract line 33 from line 24. This is the am	ount you owe					
You Owe		For details on how to pay, go to www.irs.go	v/Payments or	see instructions			37	
	38	Estimated tax penalty (see instructions) .			38			
Third Party	Do	you want to allow another person to dis	cuss this retu	m with the IRS?				
Designee	ins	tructions			🗌 <b>Yes.</b> Co	omplete be	low.	× No
	De na	signee's	Phone no.			onal identific oer (PIN)	ation	
0:000		der penalties of perjury, I declare that I have examine				. ,	beet c	of my knowledge and
Sign		ief, they are true, correct, and complete. Declaration		1 7 0		,		, ,
Here	Yo	ur signature	Date	Your occupation		If the II	RS sen	it you an Identity
			Date					N, enter it here
Joint return?				SENIOR DAT	FA ANALYST	(see in	st.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupat	ion			t your spouse an
your records.						(see in:		ction PIN, enter it here
						(000		
		parer's name Preparer's signa	Email address	ASARAP02@0	JMAIL.COM	PTIN		Check if:
Paid		,		מיז דאיי איידאיי			702	Self-employed
Preparer		PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA	RAM SAGAR	GUPIA IALLAM	02/22/2024	P02082		
Use Only		n's name GLOBAL TAXES LLC	INCLUT OF M	J 08816		Phone		678)965-9522
		m's address 245 ROONEY CT E BRU	NTOWICK N			Firm's		84-3171965
GO TO WWW.Irs.go	ov/Form	1040 for instructions and the latest information.		BAA	REV 02/11/24 PRO			Form <b>1040</b> (2023)

SCHEDULE	1
(Form 1040)	

# Additional Income and Adjustments to Income

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

OMB No. 1545-0074 20

Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form1040 for instructions and the latest information.		Attachment Sequence No. <b>01</b>
Name(s) shown on Fo	rm 1040, 1040-SR, or 1040-NR	Your soc	ial security number
AAKASH SARAP		284-59	-3417
Part I Additio	onal Income		

Par	Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	0.
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ach Schedule E .	5	-18,221.
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		
	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	8р		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your additional income. Ente			10 005
	1040, 1040-SR, or 1040-NR, line 8		10	-18,221.
For Pa	perwork Reduction Act Notice, see your tax return instructions.		Schedul	e 1 (Form 1040) 2023

Par	Adjustments to Income				
11	Educator expenses			. 11	
12	Certain business expenses of reservists, performing artists, and fee-	basis	aovernmer	nt 🗌	
	officials. Attach Form 2106			. 12	
13	Health savings account deduction. Attach Form 8889				
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				
18	Penalty on early withdrawal of savings				
19a	Alimony paid				1
b	Recipient's SSN				
с	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction				
21	Student loan interest deduction				
22	Reserved for future use				
23	Archer MSA deduction			. 23	
24	Other adjustments:				
a		24a			
	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			
e	Repayment of supplemental unemployment benefits under the Trade				
•		24e			
f		24f			
g		24g		_	
<b>U</b>	Attorney fees and court costs for actions involving certain unlawful	- 3		_	
		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			
i		24i			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
	1041)	24k			
7	Other adjustments. List type and amount:				
-		24z			
25	Total other adjustments. Add lines 24a through 24z			. 25	1
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> .				+
	Form 1040, 1040-SR, or 1040-NR, line 10				
	BAA		11/24 PRO		ule 1 (Form 1040) 202

SCHEDULE	Ε
(Form 1040)	

Department of the Treasury

### Supplemental Income and Loss

OMB No. 1545-0074 

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041,

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

2023
Attachment Sequence No. <b>13</b>

Internal Revenue Service Name(s) shown on return Your social security number AAKASH SARAP 284-59-3417 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 . . . . . Yes X No Α If "Yes." did you or will you file required Form(s) 1099? В Yes No 1a Physical address of each property (street, city, state, ZIP code) D-1003, PARKSYDE HOMES PANCHAVATI ANNEX NASHIK, MAHARASHTRA IN 422003 Α В С 1b Type of Property **Fair Rental Personal Use** 2 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 3 Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С С Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В С Income: 3 Rents received . 3 625. 4 4 Royalties received **Expenses:** 5 5 Advertising . . . . . . . . 6 740. Auto and travel (see instructions) 6 7 Cleaning and maintenance . 7 1,934. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 11 Management fees . . . . . . . . 11 1,760. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 Other interest 13 . . . . . . . . 14 4,621. 14 Repairs . . . . . 4,830. 15 Supplies 15 . . . . . 16 16 Taxes 17 Utilities . . . . . . . 17 4,961. 18 18 Depreciation expense or depletion . . . . . . 19 19 Other (list) 20 20 Total expenses. Add lines 5 through 19 . . . . 18,846. 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

21 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . 22 23a Total of all amounts reported on line 3 for all rental properties

Total of all amounts reported on line 4 for all royalty properties 23b b Total of all amounts reported on line 12 for all properties 23c С 23d Total of all amounts reported on line 18 for all properties d 18,846. Total of all amounts reported on line 20 for all properties 23e е 24 Income. Add positive amounts shown on line 21. Do not include any losses . . . 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 18,221. 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.

-18,221.

625.

26

-18,221.

18,221.)

23a

Form **88899** Department of the Treasury Internal Revenue Service

# Health Savings Accounts (HSAs)

OMB No. 1545-0074

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

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

	2023 Attachment Sequence No. 52	
mber of HSA beneficiary.		

Name(s	s) shown on Form 1040, 1040-SR, or 1040-NR Social secu		of HSA beneficiary.		
Tallie(5	If both spor	uses have HS	SAs, see instructions.		
AAK	ASH SARAP 284	-59-34	17		
Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.					
Part I HSA Contributions and Deduction. 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 I for each spouse.					
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 202				
	See instructions		elf-only 🗌 Family		
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by to unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contribution contributions through a cafeteria plan, or rollovers. See instructions	ns,	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, y were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 family approximate). All others are the instructions for the amount to enter	for	2.050		
	family coverage). All others, see the instructions for the amount to enter		3,850.		
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 888 lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, a include any amount contributed to your spouse's Archer MSAs	lso	0.		
5	Subtract line 4 from line 3. If zero or less, enter -0		3,850.		
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had far		5,050.		
Ũ	coverage under an HDHP at any time during 2023, see the instructions for the amount to enter .	-	3,850.		
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family covera				
	under an HDHP at any time during 2023, enter your additional contribution amount. See instructions		0.		
8	Add lines 6 and 7	. 8	3,850.		
9	Employer contributions made to your HSAs for 2023	)0.			
10	Qualified HSA funding distributions		1 000		
11	Add lines 9 and 10		1,000.		
12	Subtract line 11 from line 8. If zero or less, enter -0		2,850.		
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line	13 <b>13</b>	0.		
Dout	<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See instructions.				
Part	<b>HSA Distributions.</b> If you are filing jointly and both you and your spouse each have s a separate Part II for each spouse.	separate	HSAs, complete		
14a	Total distributions you received in 2023 from all HSAs (see instructions)	. 14a	95.		
b	Distributions included on line 14a that you rolled over to another HSA. Also include any exce	ess			
	contributions (and the earnings on those excess contributions) included on line 14a that we	əre			
	withdrawn by the due date of your return. See instructions	. 14b			
С	Subtract line 14b from line 14a	. <b>14c</b>	95.		
15	Qualified medical expenses paid using HSA distributions (see instructions)	. 15	95.		
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include t amount in the total on Schedule 1 (Form 1040), Part I, line 8f		0.		
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here				
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 th are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (For 1040), Part II, line 17c	orm			
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				
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f				
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Fo				
	1040), Part II, line 17d	. 21			

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