

(Rev. July 2021)

► Use this revision to amend 2020 or later tax returns.  
 ► Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

**This return is for calendar year** (enter year) **2022** **or fiscal year** (enter month and year ended)

Your first name and middle initial <b>SAI</b>	Last name <b>POLA</b>	Your social security number <b>142-04-3455</b>
If joint return, spouse's first name and middle initial <b>SANGEETHA</b>	Last name <b>POLA</b>	Spouse's social security number <b>536-49-4498</b>
Current home address (number and street). If you have a P.O. box, see instructions. <b>1221 AMBERSTONE LN</b>		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. <b>SAN RAMON, CA 94582</b>		Your phone number <b>916-413-5652</b>
Foreign country name	Foreign province/state/county	Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ►

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part III on page 2 to explain any changes.

**Income and Deductions**

		A. Original amount reported or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) - explain in Part III	C. Correct amount
1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>1</b>	<b>106,271</b>	<b>14,879</b>	<b>121,150</b>
2 Itemized deductions or standard deduction . . . . .	<b>2</b>	<b>25,900</b>		<b>25,900</b>
3 Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>80,371</b>	<b>14,879</b>	<b>95,250</b>
4a Reserved for future use . . . . .	<b>4a</b>			
b Qualified business income deduction . . . . .	<b>4b</b>	<b>1</b>		<b>1</b>
5 Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0- . . . . .	<b>5</b>	<b>80,370</b>	<b>14,879</b>	<b>95,249</b>

**Tax Liability**

6 Tax. Enter method(s) used to figure tax (see instructions): <b>QDCGTW</b>	<b>6</b>	<b>9,234</b>	<b>2,950</b>	<b>12,184</b>
7 Nonrefundable credits. If a general business credit carryback is included, check here . . . . . ► <input type="checkbox"/>	<b>7</b>	<b>2,000</b>		<b>2,000</b>
8 Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	<b>8</b>	<b>7,234</b>	<b>2,950</b>	<b>10,184</b>
9 Reserved for future use . . . . .	<b>9</b>			
10 Other taxes . . . . .	<b>10</b>			
11 Total tax. Add lines 8 and 10 . . . . .	<b>11</b>	<b>7,234</b>	<b>2,950</b>	<b>10,184</b>

**Payments**

12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) . . . . .	<b>12</b>	<b>8,980</b>	<b>1,307</b>	<b>10,287</b>
13 Estimated tax payments, including amount applied from prior year's return . . . . .	<b>13</b>			
14 Earned income credit (EIC) . . . . .	<b>14</b>			
15 Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify): _____	<b>15</b>			
16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .	<b>16</b>			
17 Total payments. Add lines 12 through 15, column C, and line 16 . . . . .	<b>17</b>			<b>10,287</b>

**Refund or Amount You Owe**

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .	<b>18</b>		<b>1,746</b>
19 Subtract line 18 from line 17. (If less than zero, see instructions.) . . . . .	<b>19</b>		<b>8,541</b>
20 Amount you owe. If line 11, column C, is more than line 19, enter the difference . . . . .	<b>20</b>		<b>1,643</b>
21 If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return . . . . .	<b>21</b>		
22 Amount of line 21 you want refunded to you . . . . .	<b>22</b>		
23 Amount of line 21 you want applied to your (enter year): _____ estimated tax <b>23</b>			

Complete and sign this form on page 2.

**Part I Dependents**

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents.

Enter the information for the return year entered at the top of page 1.

		A. Original number of dependents reported or as previously adjusted	B. Net change amount of increase or (decrease)	C. Correct number
<b>24</b>	Reserved for future use . . . . .	<b>24</b>		
<b>25</b>	Your dependent children who lived with you . . . . .	<b>25</b>	1	1
<b>26</b>	Your dependent children who didn't live with you due to divorce or separation . . . . .	<b>26</b>		
<b>27</b>	Other dependents . . . . .	<b>27</b>		
<b>28</b>	Reserved for future use . . . . .	<b>28</b>		
<b>29</b>	Reserved for future use . . . . .	<b>29</b>		
<b>30</b>	List <b>ALL</b> dependents (children and others) claimed on this amended return.			

If more than four dependents, see instructions and check here <input type="checkbox"/>	(a) First name Last name	(b) Social security number	(c) Relationship to you	(d) Check if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
	<b>ANANYA POLA</b>	<b>626-61-7484</b>	<b>DAUGHTER</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Part II Presidential Election Campaign Fund** (for the return year entered at the top of page 1)

Checking below won't increase your tax or reduce your refund.

- Check here if you didn't previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

**AMENDMENT REASONS :-**

1. LOSS FROM BLOCKFI CRYPTO TRANSACTIONS WERE NOT REPORTED ON ORIGINAL RETURN, WHICH ARE NOW REPORTED CORRECTLY ON THE AMENDED RETURN BEING FILED.
2. W2 INCOME FROM COGNIZANT TECHNOLOGY WAS NOT REPORTED ON ORIGINAL RETURN, WHICH IS NOW REPORTED CORRECTLY ON AMENDED RETURN BEING FILED.

<b>Sign Here</b>	<b>Remember to keep a copy of this form for your records.</b>			
	Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.			
	▶ <u>95581</u> Your signature	<u>06-19-2023</u> Date	<u>SOFTWARE ENGINEER</u> Your occupation	
	▶ <u>44502</u> Spouse's signature. If a joint return, <b>both</b> must sign.	<u>06-19-2023</u> Date	<u>EMPLOYED</u> Spouse's occupation	
<b>Paid Preparer Use Only</b>	Preparer's signature <b>SANJIV GUPTA</b>	Date <b>06-19-2023</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00450464</b>
	Print/Type preparer's name <b>SANJIV GUPTA</b>			
	Firm's name ▶ <b>SANJIV GUPTA CPA</b>			Firm's EIN ▶ <b>20-1552459</b>
	Firm's address ▶ <b>39111 PASEO PADRE PKWY STE 101 FREMONT, CA 94538</b>			Phone no. <b>510-825-7563</b>

For forms and publications, visit [www.irs.gov/Forms](http://www.irs.gov/Forms).

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying surviving spouse (QSS)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial <b>SAI</b>	Last name <b>POLA</b>	Your social security number <b>142-04-3455</b>
If joint return, spouse's first name and middle initial <b>SANGEETHA</b>	Last name <b>POLA</b>	Spouse's social security number <b>536-49-4498</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>1221 AMBERSTONE LN</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>SAN RAMON</b>	State <b>CA</b>	
Foreign country name	Foreign province/state/county	

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1958  Are blind **Spouse:**  Was born before January 2, 1958  Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	<b>ANANYA</b>	<b>POLA</b>	<b>626-61-7484</b>	<b>DAUGHTER</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .										<b>124,129</b>
<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .										
<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .										
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .										
<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .										
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .										
<b>g</b> Wages from Form 8919, line 6 . . . . .										
<b>h</b> Other earned income (see instructions) . . . . .										
<b>i</b> Nontaxable combat pay election (see instructions) . . . . .									<b>1i</b>	
<b>z</b> Add lines 1a through 1h . . . . .										<b>124,129</b>
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>									
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	<b>8</b>								
<b>4a</b> IRA distributions . . . . .	<b>4a</b>									
<b>5a</b> Pensions and annuities . . . . .	<b>5a</b>	<b>13,225</b>								
<b>6a</b> Social security benefits . . . . .	<b>6a</b>									
<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . .										
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .										<b>(3,000)</b>
<b>8</b> Other income from Schedule 1, line 10 . . . . .										<b>3</b>
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .										<b>121,150</b>
<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .										
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .										<b>121,150</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .										<b>25,900</b>
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .										<b>1</b>
<b>14</b> Add lines 12 and 13 . . . . .										<b>25,901</b>
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .										<b>95,249</b>

Attach Sch. B if required.

**Standard Deduction for-**  
 • Single or Married filing separately, \$12,950  
 • Married filing jointly or Qualifying surviving spouse, \$25,900  
 • Head of household, \$19,400  
 • If you checked any box under Standard Deduction, see instructions.

Table with columns for line numbers (16-24) and amounts. Includes sections for Tax and Credits, with sub-rows for various tax items like Form(s) W-2, Form(s) 1099, etc.

Table with columns for line numbers (25-33) and amounts. Includes sections for Payments, with sub-rows for Federal income tax withheld, 2022 estimated tax payments, Earned income credit, etc.

If you have a qualifying child, attach Sch. EIC.

Table with columns for line numbers (34-36) and amounts. Includes sections for Refund, with sub-rows for amount of line 34 you want refunded, routing number, account number, etc.

Table with columns for line numbers (37-38) and amounts. Includes sections for Amount You Owe, with sub-rows for subtracting line 33 from line 24, and estimated tax penalty.

Third Party Designee section. Includes text: 'Do you want to allow another person to discuss this return with the IRS? See instructions' and checkboxes for Yes/No.

Sign Here section. Includes text: 'Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.' Includes signature lines for preparer and spouse.

Paid Preparer Use Only section. Includes fields for Preparer's signature (SANJIV GUPTA), Date (06-19-2023), PTIN (P00450464), Firm's name (SANJIV GUPTA CPA), and Firm's address (39111 PASEO PADRE PKWY STE 101, FREMONT, CA 94538).

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **01**

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

SAI & SANGEETHA POLA

Your social security number

142-04-3455

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	0
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
	<b>1099MISC</b>		<b>3</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	3
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		<b>10</b>	3

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

Schedule 1 (Form 1040) 2022

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	0
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	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 . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .		<b>26</b>	0

**SCHEDULE B  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Interest and Ordinary Dividends**

Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **08**

Name(s) shown on return: **SAI & SANGEETHA POLA** Your social security number: **142-04-3455**

<b>Part I</b>	<b>1</b>	<b>Amount</b>
<b>Interest</b>  (See instructions and the Instructions for Form 1040, line 2b.)  <b>Note:</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:	
	<b>2</b> Add the amounts on line 1 . . . . .	<b>2</b>
	<b>3</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .	<b>3</b>
	<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b . . .	<b>4</b>
<b>Note:</b> If line 4 is over \$1,500, you must complete Part III.		<b>Amount</b>

<b>Part II</b>	<b>5</b>	<b>Amount</b>
<b>Ordinary Dividends</b>  (See instructions and the Instructions for Form 1040, line 3b.)  <b>Note:</b> If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	List name of payer:	
	<b>FIDELITY BROKERAGE SERVICES LLC</b>	<b>3</b>
	<b>ROBINHOOD SECURITIES LLC</b>	<b>15</b>
	<b>DIVIDEND SUBTOTAL</b> <b>18</b>	
	<b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b . . .	<b>6</b> <b>18</b>
<b>Note:</b> If line 6 is over \$1,500, you must complete Part III.		

<b>Part III</b>			
<b>Foreign Accounts and Trusts</b>  <b>Caution:</b> If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.	You must complete this part if you <b>(a)</b> had over \$1,500 of taxable interest or ordinary dividends; <b>(b)</b> had a foreign account; or <b>(c)</b> received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		
	<b>7a</b> At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<b>b</b> If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located: _____	<input type="checkbox"/>	<input type="checkbox"/>
	<b>8</b> During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**SCHEDULE D**  
**(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

**2022**

Attachment  
Sequence No. **12**

Name(s) shown on return **SAI & SANGEETHA POLA** Your social security number **142-04-3455**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	31,624	34,220	1,906	(690)
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	39,834	43,208		(3,374)
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	1,658	917		741
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b>	( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .			<b>7</b>	(3,323)

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	128	123	2	7
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	1,624	4,857		(3,233)
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	10	82		(72)
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	1
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 . . . . .			<b>15</b>	(3,297)

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

Schedule D (Form 1040) 2022



**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>	<b>16</b>	<b>( 6,620 )</b>
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	<b>( 3,000 )</b>
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2022**  
Attachment  
Sequence No. **12A**

Name(s) shown on return <b>SAI &amp; SANGEETHA POLA</b>	Social security number or taxpayer identification number <b>142-04-3455</b>
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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 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 I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see 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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ROBINHOOD SECURITIES LLC	VARIOUS	12-31-2022	27,797	30,036	W	1,906	(333)
	CHARLES SCHWAB	VARIOUS	12-31-2022	3,521	3,763			(242)
	FIDELITY BROKERAGE SERVICES LLC	VARIOUS	12-31-2022	306	421			(115)
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) . . . . .				31,624	34,220	1,906	(690)

**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.

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**  
**SAI & SANGEETHA POLA** **142-04-3455**

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 Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ROBINHOOD SECURITIES LLC	VARIOUS	12-31-2022	3	6	W	2	(1)
	CHARLES SCHWAB	VARIOUS	12-31-2022	125	117			8

<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if <b>Box D</b> above is checked), line 9 (if <b>Box E</b> above is checked), or line 10 (if <b>Box F</b> above is checked) . . . .	128	123	2	7
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**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.

**Sales and Other Dispositions of Capital Assets**

**2022**

Attachment  
Sequence No. **12A**

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return <b>SAI &amp; SANGEETHA POLA</b>	Social security number or taxpayer identification number <b>142-04-3455</b>
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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 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 I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see 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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g).	
						(f) Code(s) from instructions	(g) Amount of adjustment		
	ROBINHOOD CRYPTO LLC	VARIOUS	12-31-2022	35,003	36,797			(1,794)	
	FIDELITY BROKERAGE SERVICES LLC	VARIOUS	12-31-2022	12	12				
	BLOCKFI	VARIOUS	12-31-2022	4,819	6,399			(1,580)	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) . . . . .					39,834	43,208			(3,374)

**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.

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

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**  
**SAI & SANGEETHA POLA** **142-04-3455**

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 Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	<b>BLOCKFI</b>	<b>VARIOUS</b>	<b>12-31-2022</b>	<b>1,624</b>	<b>4,857</b>			<b>(3,233)</b>
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . . .				<b>1,624</b>	<b>4,857</b>			<b>(3,233)</b>

**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.

**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2022**  
Attachment  
Sequence No. **12A**

Name(s) shown on return <b>SAI &amp; SANGEETHA POLA</b>	Social security number or taxpayer identification number <b>142-04-3455</b>
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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 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 I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see 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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ROBINHOOD CRYPTO LLC	VARIOUS	12-31-2022	1,528				1,528
	COINBASE	VARIOUS	12-31-2022		168			(168)
	ROBINHOOD SECURITIES LLC	VARIOUS	12-31-2022	30	33			(3)
	COINBASE	VARIOUS	12-31-2022	100	716			(616)
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) . . . . .				1,658	917		741

**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.  
**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8949** (2022)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side <b>SAI &amp; SANGEETHA POLA</b>	<b>Social security number or taxpayer identification number</b> <b>142-04-3455</b>
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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 Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	COINBASE	VARIOUS	12-31-2022	10	82			(72)
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . . .				10	82			(72)

**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  
Internal Revenue Service

**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.

Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **13**

Name(s) shown on return

SAI & SANGEETHA POLA

Your social security number

142-04-3455

**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.

- A** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)  
**A** B1801 MEERAKASHI TRIDENT TOWERS, HYDERABAD, HYDERABAD India 560006  
**B**  
**C**

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
		A	B	C
A 8		270	0	<input type="checkbox"/>
B				<input type="checkbox"/>
C				<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
 2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe) **A-APARTMENT**

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 10,535		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b> 900		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 2,000		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b>		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b> 1,081		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 4,298		
<b>15</b> Supplies . . . . .	<b>15</b>		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b>		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b> 8,323		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 16,602		
<b>21</b> 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 <b>Form 6198</b> . . . . .	<b>21</b> (6,067)		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( ) ( ) ( )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 10,535		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b> 0		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b> 1,081		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 8,323		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 16,602		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		0
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . .	<b>25</b> ( )		0
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, 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 .	<b>26</b>		0

For Paperwork Reduction Act Notice, see the separate instructions.



2022 California Resident Income Tax Return

540

AMENDED X

ATTACH FEDERAL RETURN

142-04-3455 POLA 536-49-4498
SAI POLA
SANGEETHA POLA

22

1221 AMBERSTONE LN
SAN RAMON CA 94582

07-11-1967 05-28-1973

Principal Residence section with fields for county (CONTRA COSTA), address, and city/state/zip.

Filing Status section with options for Single, Married/RDP filing jointly (checked), Head of household, etc.

Line 6: If someone can claim you (or your spouse/RDP) as a dependent, check the box here.

Exemptions section with calculations for Personal (280), Blind, and Senior exemptions.

Your name:  Your SSN or ITIN:

**10 Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text" value="ANANYA"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text" value="POLA"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text" value="626617484"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text" value="DAUGHTER"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions . . . . . • 10  X \$433 =  \$

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 . . . . .  \$

**12** State wages from your federal Form(s) W-2, box 16. . . . . • 12

**13** Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11. . . . .

**14** California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B . . . . . • 14

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . . 15

**16** California adjustments - additions. Enter the amount from Schedule CA (540), Part I, line 27, column C . . . . . • 16

**17** California adjusted gross income. Combine line 15 and line 16 . . . . . • 17

**18** Enter the larger of   
 { Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**   
 Your California **standard deduction** shown below for your filing status:   
 • Single or Married/RDP filing separately . . . . . \$5,202   
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP • \$10,404   
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions . . . . . • 18

**19** Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . .

**31** Tax. Check the box if from:  Tax Table  Tax Rate Schedule   
 •  FTB 3800 •  FTB 3803 . . . . . • 31

**32** Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$229,908, see instructions . . . . .

**33** Subtract line 32 from line 31. If less than zero, enter -0- . . . . .

**34** Tax. See instructions. Check the box if from: •  Schedule G-1 •  FTB 5870A • 34

**35** Add line 33 and line 34 . . . . .

**40** Nonrefundable Child and Dependent Care Expenses Credit. See instructions. . . . . • 40

**43** Enter credit name  code •  and amount- . . . . . • 43

**44** Enter credit name  code •  and amount- . . . . . • 44

Your name: **SAI & SANGEETHA P** Your SSN or ITIN: **142043455**

<b>Special Credits</b>	45	To claim more than two credits. See instructions. Attach Schedule P (540). . . . .	• 45		.00
	46	Nonrefundable Renter's Credit. See instructions . . . . .	• 46		.00
	47	Add line 40 through line 46. These are your total credits . . . . .	⊕ 47	0	.00
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . .	⊕ 48	3471	.00

<b>Other Taxes</b>	61	Alternative Minimum Tax. Attach Schedule P (540). . . . .	• 61		.00
	62	Mental Health Services Tax. See instructions . . . . .	• 62		.00
	63	Other taxes and credit recapture. See instructions . . . . .	• 63		.00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax . . . . .	• 64	3471	.00

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	• 71	5670	.00
	72	2022 California estimated tax and other payments. See instructions . . . . .	• 72		.00
	73	Withholding (Form 592-B and/or Form 593). See instructions . . . . .	• 73		.00
	74	Excess SDI (or VPDI) withheld. See instructions . . . . .	• 74		.00
	75	Earned Income Tax Credit (EITC). See instructions . . . . .	• 75		.00
	76	Young Child Tax Credit (YCTC). See instructions . . . . .	• 76		.00
	77	Foster Youth Tax Credit (FYTC). See instructions . . . . .	• 77		.00
	78	Add line 71 through line 77. These are your total payments. See instructions . . . . .	⊕ 78	5670	.00

<b>Use Tax</b>	91	<b>Use Tax.</b> Do not leave blank. See instructions . . . . .	• 91		.00
	If line 91 is zero, check if: <input checked="" type="radio"/> <input checked="" type="checkbox"/> No use tax is owed. <input type="radio"/> <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.				

<b>ISR Penalty</b>	92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions . . . . .	•	<input checked="" type="checkbox"/>	
	92	Individual Shared Responsibility (ISR) Penalty. See instructions . . . . .	• 92		.00

<b>Overpaid Tax/Tax Due</b>	93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . .	⊕ 93	5670	.00
	94	<b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 . . . . .	⊕ 94		.00
	95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93 . . . . .	⊕ 95	5670	.00
	96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92 . . . . .	⊕ 96		.00
	97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95 . . . . .	⊕ 97	2199	.00

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	<b>98</b> Amount of line 97 you want applied to your <b>2023</b> estimated tax . . . . .	<input type="checkbox"/>	<b>98</b> <input type="text"/>	<input type="text" value=".00"/>
	<b>99</b> Overpaid tax available this year. Subtract line 98 from line 97 . . . . .	<input type="checkbox"/>	<b>99</b> <input type="text" value="2199"/>	<input type="text" value=".00"/>
	<b>100</b> Tax due. If line 95 is less than line 64, subtract line 95 from line 64 . . . . .	<input checked="" type="radio"/>	<b>100</b> <input type="text"/>	<input type="text" value=".00"/>

		<b>Code</b>	<b>Amount</b>	
<b>Contributions</b>	California Seniors Special Fund. See instructions . . . . .	<input type="checkbox"/>	<b>400</b> <input type="text"/>	<input type="text" value=".00"/>
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	<input type="checkbox"/>	<b>401</b> <input type="text"/>	<input type="text" value=".00"/>
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	<input type="checkbox"/>	<b>403</b> <input type="text"/>	<input type="text" value=".00"/>
	California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>405</b> <input type="text"/>	<input type="text" value=".00"/>
	California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>406</b> <input type="text"/>	<input type="text" value=".00"/>
	Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>407</b> <input type="text"/>	<input type="text" value=".00"/>
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	<input type="checkbox"/>	<b>408</b> <input type="text"/>	<input type="text" value=".00"/>
	California Sea Otter Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>410</b> <input type="text"/>	<input type="text" value=".00"/>
	California Cancer Research Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>413</b> <input type="text"/>	<input type="text" value=".00"/>
	School Supplies for Homeless Children Voluntary Tax Contribution Fund . . .	<input type="checkbox"/>	<b>422</b> <input type="text"/>	<input type="text" value=".00"/>
	State Parks Protection Fund/Parks Pass Purchase . . . . .	<input type="checkbox"/>	<b>423</b> <input type="text"/>	<input type="text" value=".00"/>
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>424</b> <input type="text"/>	<input type="text" value=".00"/>
	Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>425</b> <input type="text"/>	<input type="text" value=".00"/>
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	<input type="checkbox"/>	<b>431</b> <input type="text"/>	<input type="text" value=".00"/>
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>438</b> <input type="text"/>	<input type="text" value=".00"/>
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . .	<input type="checkbox"/>	<b>439</b> <input type="text"/>	<input type="text" value=".00"/>
	Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>440</b> <input type="text"/>	<input type="text" value=".00"/>
	Suicide Prevention Voluntary Tax Contribution Fund . . . . .	<input type="checkbox"/>	<b>444</b> <input type="text"/>	<input type="text" value=".00"/>
Mental Health Crisis Prevention Voluntary Tax Contribution Fund. . . . .	<input type="checkbox"/>	<b>445</b> <input type="text"/>	<input type="text" value=".00"/>	
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	<input type="checkbox"/>	<b>446</b> <input type="text"/>	<input type="text" value=".00"/>	
<b>110</b> Add amounts in code 400 through code 446. This is your total contribution. . .	<input type="checkbox"/>	<b>110</b> <input type="text"/>	<input type="text" value=".00"/>	

<b>Amount You Owe</b>	<b>111 AMOUNT YOU OWE.</b> If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. <b>Do not send cash.</b>		
	Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001</b> . . . . .	<input type="checkbox"/>	<b>111</b> <input type="text"/>
	Pay Online - Go to <b>ftb.ca.gov/pay</b> for more information.		

Your name:  Your SSN or ITIN:

**Interest and Penalties**

112 Interest, late return penalties, and late payment penalties . . . . . 112  .00

113 Underpayment of estimated tax.

Check the box:  FTB 5805 attached  FTB 5805F attached . . . . . 113  .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114  .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001: . . . 115  .00

**Refund and Direct Deposit**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number  • Type  Checking • Account number  • 116 Direct deposit amount  .00

Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number  • Type  Checking • Account number  • 117 Direct deposit amount  .00

Savings

**Voter Info.**

For voter registration information, check the box and go to [sos.ca.gov/elections](https://sos.ca.gov/elections). See instructions . . . .

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy stmtnt, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature  Date  Spouse's/RDP's signature (if a joint tax return, both must sign)

Your email address. Enter only one email address.

Preferred phone number

**Sign Here**

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)  • PTIN

Firm's address  • Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions . . . .  Yes  No

Print Third Party Designee's Name  Telephone Number

2022

# California Explanation of Amended Return Changes

X

Attach this schedule to amended Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on amended tax return

Your SSN or ITIN

SAI & SANGEETHA POLA

142-04-3455

## Part I Financial Adjustments - Reconciliation

1	Enter the amount you owe, as shown on the amended tax return . . . . .	<input checked="" type="radio"/>	1	<input type="text"/>	.00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . . .	<input checked="" type="radio"/>	2	<input type="text" value="3234"/>	.00
3	Add line 1 and line 2 . . . . .	<input checked="" type="radio"/>	3	<input type="text" value="3234"/>	.00
4	Enter the refund, as shown on the amended tax return. See instructions . . . . .	<input checked="" type="radio"/>	4	<input type="text" value="2199"/>	.00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest . . . . .	<input checked="" type="radio"/>	5	<input type="text"/>	.00
6	Add line 4 and line 5 . . . . .	<input checked="" type="radio"/>	6	<input type="text" value="2199"/>	.00
7	<b>AMOUNT YOU OWE.</b> If line 3 is more than line 6, subtract line 6 from line 3. See instructions . . . . .	<input checked="" type="radio"/>	7	<input type="text" value="1035"/>	.00
8	Penalties/Interest. See instructions: <b>Penalties 8a</b> <input type="text"/> <b>Interest 8b</b> <input type="text"/>	<input checked="" type="radio"/>	8c	<input type="text"/>	.00
9	<b>Refund subtotal.</b> If line 6 is more than line 3, subtract line 3 from line 6 . . . . .	<input checked="" type="radio"/>	9	<input type="text"/>	.00
10	Amount of line 9 you want applied to your 2023 estimated tax. See instructions . . . . .	<input checked="" type="radio"/>	10	<input type="text"/>	.00
11	<b>REFUND.</b> See instructions . . . . .	<input checked="" type="radio"/>	11	<input type="text"/>	.00

## Part II Reason(s) for Amending

1 Check all that apply:

<input checked="" type="radio"/> a <input type="checkbox"/> Protective claim for refund. See instructions.	<input checked="" type="radio"/> f <input type="checkbox"/> NOL carryback. See instructions.	<input checked="" type="radio"/> j <input type="checkbox"/> Disaster loss
<input checked="" type="radio"/> b <input type="checkbox"/> Reservation source income adjustments	<input checked="" type="radio"/> g <input type="checkbox"/> Error on original return	<input checked="" type="radio"/> k <input type="checkbox"/> Military HR 100
<input checked="" type="radio"/> c <input type="checkbox"/> Pass-through entity adjustments	<input checked="" type="radio"/> h <input type="checkbox"/> Credit adjustment	<input checked="" type="radio"/> l <input type="checkbox"/> Informal claim
<input checked="" type="radio"/> d <input type="checkbox"/> Federal audit and/or adjustments	<input checked="" type="radio"/> i <input type="checkbox"/> Earned income tax credit / Young child tax credit / Foster youth tax credit	<input checked="" type="radio"/> m <input checked="" type="checkbox"/> Other. See instructions.
<input checked="" type="radio"/> e <input type="checkbox"/> FTB audit contact		

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN. See instructions.

AMENDMENT REASONS :-

1.LOSS FROM BLOCKFI CRYPTO TRANSACTIONS WERE NOT REPORTED ON ORIGINAL RETURN, WHICH ARE NOW REPORTED CORRECTLY ON THE AMENDED RETURN BEING FILED.

2.W2 INCOME FROM COGNIZANT TECHNOLOGY WAS NOT REPORTED ON ORIGINAL RETURN, WHICH IS NOW REPORTED CORRECTLY ON AMENDED RETURN BEING FILED.