Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

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

Submission Identification Number (SID)

				•	er
SHRIPAD DHOOPAGUNTA			847-53-	-1595	5
Spouse's name			Spouse's soc	ial secu	irity number
Part I Tax Return Information — Tax Year	Ending December 31.	2023 (Enter	vear vou a	re aut	thorizina.)
Enter whole dollars only on lines 1 through 5.			, ,		
Note: Form 1040-SS filers use line 4 only. Leave lines	1, 2, 3, and 5 blank.				
1 Adjusted gross income				1	75,043.
2 Total tax				2	8,766.
3 Federal income tax withheld from Form(s) W-2 a	and Form(s) 1099			3	11,525.
4 Amount you want refunded to you				4	2,759.
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		to enter or generate my PIN	E
				ERO firm name		

3	1	5	9	5	00 00
Ent don	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 signature ►	Date 🕨
Practitioner PIN Me	thod Returns Only—continue below
Part III Certification and Authentication – Pra	ctitioner PIN Method Only
ERO's EFIN/PIN. Enter your six-digit EFIN followed by yo	ur five-digit self-selected PIN. 2 2 2 4 9 6 0 8 2 7 1 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature >		Date 🕨	
ERO Must Retain This F Don't Submit This Form to the I			
For Paperwork Reduction Act Notice, see your tax return instructions.	BAA	REV 03/07/24 PRO	Form 8879 (Rev. 01-2021)

1040		artment of the Treasury—Internal Revenue Servi S. Individual Income Tax		urn	202	3	OMB No. 1545	-0074	IRS Use Only	—Do not w	rite or stap	ole in this space.
For the year Jan	. 1–Dec	a. 31, 2023, or other tax year beginning			, 2023, end	ing			, 20	See se	parate ir	nstructions.
Your first name	and mi	iddle initial	Last na	ime						Your so	cial secu	rity number
SHRIPAD			DHOC	PAGUN	ITA					847	53	1595
	oouse's	s first name and middle initial	Last na							Spouse	s social	security number
										836	33	8866
Home address	(numbe	er and street). If you have a P.O. box, see	instructi	ons.				A	pt. no.	Preside	ntial Elec	ction Campaign
<u>1901 KNI</u>	GHT	S BRIDGE RD						1	203		,	u, or your
City, town, or p	ost offi	ce. If you have a foreign address, also co	mplete s	paces be	low.	Sta	te	ZIP co	ode			bintly, want \$3 d. Checking a
FARMER 'S	BRA	ANCH				ТΧ	ζ.	752	43			ot change
Foreign country	name			Foreign p	rovince/state/c	count	ty	Foreig	n postal code	your tax	or refur	_
											Υοι	J Spouse
Filing Status	; L	Single					Head of he	ouseh	old (HOH)			
Check only		Married filing jointly (even if only or	ne had	income)								
one box.		Married filing separately (MFS)							ing spouse			
		ou checked the MFS box, enter the						l or QS	SS box, ente	er the ch	ild's nan	ne if the
	qu	alifying person is a child but not you	ir deper	ndent: S	SRICHAND	ANA	A HINGE					
Digital	At ar	ny time during 2023, did you: (a) rece	eive (as	a reward	d, award, or j	payn	nent for prope	rty or :	services); or	(b) sell,		
Assets	exch	ange, or otherwise dispose of a digi	ital asse	et (or a fi	nancial intere	est ir	n a digital asse	t)? (Se	e instructio	ns.)	Ye:	s 🛛 No
Standard	Som	eone can claim: 🗌 You as a de	penden	t 🗌	Your spouse	e as	a dependent					
Deduction		Spouse itemizes on a separate return	n or you	u were a	dual-status a	alien	l					
Age/Blindness	You:	: 🗌 Were born before January 2, 1	959 [Are b	lind Spo	use	: 🗌 Was bor	n befc	ore January 2	2, 1959	🗌 Is	blind
Dependents	s (see	instructions):		(2) 5	Social security		(3) Relationsh	ip (4) Check the b	ox if quali	fies for (s	ee instructions):
If more	(1) Fi	irst name Last name			number		to you	·	Child tax c	redit	Credit for	other dependents
than four												
dependents, see instructions												
and check	, 											
here 🗌												
Income	1a	Total amount from Form(s) W-2, be	•							. <u>1</u> a		87,604.
Attach Form(s)	b	Household employee wages not re	•		.,					. 1b	-	
W-2 here. Also	C		Tip income not reported on line 1a (see instructions)							. 10		
attach Forms W-2G and	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)						. 1d	-			
1099-R if tax	e	Taxable dependent care benefits from Form 2441, line 26						. 1e				
was withheld. If you did not	f							• •		. 1f	-	
get a Form	y h	Wages from Form 8919, line 6 . Other earned income (see instructi		· · · · · ·		•		• •		. <u>1g</u> . 1h	-	0.
W-2, see instructions.	i	Nontaxable combat pay election (s	,			•	· · · · ·	· ·				
instructions.	z	Add lines 1a through 1h	500 1131	i dettori 3j		•				. 1z		87,604.
Attach Sch. B	 2a	Ŭ I	2a			b Та	axable interest	• •		. 2b		
if required.	3a		3a				ordinary divider			. 3b		
	4a		4a				axable amount			. 4b		
Standard	5a		5a				axable amoun			. 5b		
 Deduction for – Single or 	6a		6a				axable amoun			. 6b		
Married filing separately,	с	If you elect to use the lump-sum elect	lection	method,	check here (see	instructions)		[
\$13,850	7	Capital gain or (loss). Attach Scheo	dule D i	f require	d. If not requ	ired,	, check here		[7		
 Married filing jointly or 	8	Additional income from Schedule								. 8		-12,561.
Qualifying spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	, and 8.	This is y	our total inc	ome	e			. 9		75,043.
\$27,700	10	Adjustments to income from Sche	dule 1,	line 26						. 10		
 Head of household, 	11	Subtract line 10 from line 9. This is	s your a	djusted	gross incon	ne				. 11		75,043.
\$20,800 • If you checked г	12	Standard deduction or itemized	deduct	t ions (fro	m Schedule	A)				. 12		13,850.
any box under	13	Qualified business income deducti	ion fron	n Form 8	995 or Form	899	5-A			. 13		
Standard Deduction,	14	Add lines 12 and 13								. 14		13,850.
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	s, enter	-0 This is y	our t	taxable incom	e.		. 15		61,193.

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

Form **1040** (2023)

Form 1040 (2023	3)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 🗌 881	4 2 4972	3 🗌	1	6 8	3,766.
Credits	17	Amount from Schedule 2, lin	ie3				1	7	
	18	Add lines 16 and 17					1	8 8	3,766.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812		1	9	
	20	Amount from Schedule 3, lin	e8				2	0	
	21	Add lines 19 and 20					2	:1	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			2	2 8	3,766.
	23	Other taxes, including self-e					2	3	0.
	24	Add lines 22 and 23. This is	your total tax				2	4 8	3,766.
Payments	25	Federal income tax withheld							
	а	Form(s) W-2				25a 11	,525.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions				25c			
	d	Add lines 25a through 25c	<i>.</i>				2	5d 11	,525.
If you have a	26	2023 estimated tax payment					2	6	<u> </u>
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from				28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .		-		30			
	31	Amount from Schedule 3, lin				31			
	32	Add lines 27, 28, 29, and 31				undable credits	3	2	
	33	Add lines 25d, 26, and 32. T	,	•	•		3	3 11	,525.
Refund	34	If line 33 is more than line 24						4 2	,759.
lioiana	35a		-			, .	. 🗆 🖪	5a 2	,759.
Direct deposit?	b	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here							
See instructions.	d	Account number 4 1 2 0 1 5 3 4							
	36	Amount of line 34 you want a			ed tax	36			
Amount	37	Subtract line 33 from line 24							
You Owe	0.	For details on how to pay, g					3	7	
	38	Estimated tax penalty (see in				38			
Third Party	Do	you want to allow another				See			
Designee			•				omplete belo	w. 🔀 No	
U	De	signee's		Phone			onal identificat	on	
	nai			no.			ber (PIN)		
Sign		der penalties of perjury, I declare the ief, they are true, correct, and com			1 2 0		,		0
Here			piete. Deciaration	、	,			. ,	0
	YO	ur signature		Date	Your occupation			sent you an Ide n PIN, enter it h	
Joint return?					SOFTWARE I	ENGINEER	(see inst.		
See instructions.	Sp	ouse's signature. If a joint return, t	ooth must sign.	Date	Spouse's occupat		If the IRS	sent your spou	ise an
Keep a copy for your records.								Protection PIN, e	enter it here
your records.							(see inst.) 	
		one no. (269)359-544		Email address	SHRIPAD.DHOOF	PAGUNTA@GMAIL.CO			
Paid		eparer's name	Preparer's signat			Date	PTIN	Check if:	
Preparer	SYA	M PRIYA RAM SAGAR GUPTA		A RAM SAC	GAR GUPTA	03/24/2024	P0208270		employed
Use Only	Fir	m's name GLOBAL TAX					Phone no	p. (678)965	5-9522
	Fir	m's address 245 ROONE	Y CT E BRU	NSWICK N	J 08816		Firm's El		
Go to www.irs.go	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 03/07/24 PRO		Form	1040 (2023)

REV 03/07/24 PRO

SCHEDULE	1
(Form 1040)	

Department of the Treasury

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074 2023

Attachment Sequence No. **01** Internal Revenue Service Name(s) shown on Form 1040, 1040-SR, or 1040-NR Your social security number SHRIPAD DHOOPAGUNTA 847-53-1595

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ach Schedule E .	5	-12,561.
6	Farm income or (loss). Attach Schedule F.		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81	_	
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m	_	
n	Section 951(a) inclusion (see instructions)	8n	_	
0	Section 951A(a) inclusion (see instructions)	80	_	
р	Section 461(I) excess business loss adjustment	8p	_	
q	Taxable distributions from an ABLE account (see instructions)	8q	_	
r	Scholarship and fellowship grants not reported on Form W-2	8r	_	
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s ()	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t	-	
u	Wages earned while incarcerated	8u	-	
Z	Other income. List type and amount:			
•	Tatal athen in a surge Addal lines On the surge On	8z		
9	Total other income. Add lines 8a through 8z	· · · · · · ·	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter 1040, 1040-SR, or 1040-NR, line 8		10	-12,561.
For Pa	perwork Reduction Act Notice. see your tax return instructions.			lle 1 (Form 1040) 2023

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis	s government		
	officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
с	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
 a	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8I from the		-	
D	rental of personal property engaged in for profit			
с	Nontaxable amount of the value of Olympic and Paralympic medals		-	
C	and USOC prize money reported on line 8m			
d			-	
	Repayment of supplemental unemployment benefits under the Trade		-	
е	Act of 1974			
			-	
f			-	
g	Contributions by certain chaplains to section 403(b) plans 24g		-	
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)		-	
i	Attorney fees and court costs you paid in connection with an award			
	from the IRS for information you provided that helped the IRS detect			
	tax law violations		-	
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)			
Z	Other adjustments. List type and amount:			
	24z			
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter	er here and on		
	Form 1040, 1040-SR, or 1040-NR, line 10	<u></u>	26	
	BAA REVO)3/07/24 PRO	Schedule 1 (F	orm 1040) 202

SCHEDULE	Ε
(Form 1040)	

....

Supplemental Income and Loss

OMB No. 1545-0074

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

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041. Go to www.irs.gov/ScheduleE for instructions and the latest information.

c.)	2023
	Attachment Sequence No. 13

		77							E 2 1 E O E		я	
	PAD DHOOPAGUNT							84/-	53-1595	0		
Part	Note: If you are	oss From Rental Real Estate an in the business of renting personal proper loss from Form 4835 on page 2, line 40.	ty, use	Schedule	C . See	e instru	ctions. If you a	are an inc	lividual, rej	port far	m	
A [Did you make any pay	ments in 2023 that would require you	to file	Form(s) 1	099? 5	See ins	structions .		. 🗌 Y	es 🛛	No	
		ill you file required Form(s) 1099?									No	
1a		f each property (street, city, state, ZII										
	-			,	TNT F	0001	C					
<u>A</u>	SHYAMLAL BUIL	DINGS BEGUMPET, HYDERABAD	TELF	ANGANA	IN 5	0001	6					
<u> </u>												
<u>C</u>						_		_				
1b	Type of Property (from list below)	2 For each rental real estate prope above, report the number of fair				ir Rental Days	Il Personal Use Days		QJV			
	· · · · · · · · · · · · · · · · · · ·	personal use days. Check the Q			•	-						
 	3	if you meet the requirements to f			A B		365		0			
 С		qualified joint venture. See instru			 С							
					U							
	of Property:		1-1	C laved		7	Calf Dantal					
	Single Family Reside		tal	5 Land			Self-Rental	uile e)				
2	Multi-Family Residen	ce 4 Commercial		6 Roya	ities	8	Other (desc	ribe)				
							Properti	es:				
Incom	ne:				Α		В			С		
3	Rents received .		3		5	84.						
4	Royalties received		4									
Exper												
5	Advertising		5									
6	Auto and travel (see	instructions)	6									
7	Cleaning and mainte	enance	7		1,5	23.						
8	Commissions .		8									
9	Insurance		9									
10		fessional fees	10									
11	Management fees		11		1,2	26.						
12	Mortgage interest p	aid to banks, etc. (see instructions)	12									
13	Other interest		13									
14	Repairs		14		2,0	16.						
15	Supplies		15		2,3	48.						
16	Taxes		16									
17	Utilities		17		2,7	43.						
18	Depreciation expension	se or depletion	18		3,2	89.						
19	Other (list)		19									
20	Total expenses. Add	d lines 5 through 19	20		13,1	45.						
21	Subtract line 20 from	m line 3 (rents) and/or 4 (royalties). If										
		e instructions to find out if you must										
			21	-	-12,5	61.						
22		al estate loss after limitation, if any,										
		instructions)	22	(12,56		()(
23 a		reported on line 3 for all rental prope				23a		584.				
b		reported on line 4 for all royalty prop	erties			23b						
С		reported on line 12 for all properties				23c						
d		reported on line 18 for all properties				23d		3,289.				
е		reported on line 20 for all properties				23e	13	3,145.				
24		ve amounts shown on line 21. Do not						. 24				
25		losses from line 21 and rental real estat							(12,5	61.	
26		state and royalty income or (loss).										
		and IV, and line 40 on page 2 do no										
	Scheaule 1 (Form 1	040), line 5. Otherwise, include this a	mount	in the tot	ai on li	ne 41	on page 2	. 26		-12,	561.	

88 Form Department of the Treasury

Internal Revenue Service

1040), Part II, line 17d .

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

Health Savings Accounts (HSAs)

OMB No. 1545-0074

23

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

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

a	ition.	Attachment Sequence No. 52				
		ber of HSA beneficiary. HSAs, see instructions				

20

Name(s			of HSA beneficiary. SAs, see instructions.
SHR	IPAD DHOOPAGUNTA 847-5		
Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, i	f requ	iired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	× Se	lf-only 🗌 Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,850.
9	Employer contributions made to your HSAs for 2023		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	300.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,550.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	HSA Distributions. If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate	HSAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	280.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С	Subtract line 14b from line 14a	14c	280.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	280.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruct completing this part. If you are filing jointly and both you and your spouse each have set	tions k	
	complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form	1	

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