

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Taxpayer name

PRAKASH SAMPATH KUMAR & LAVANYA KUM

Taxpayer address (optional)

5600 Crawley Ln  
McKinney, TX 75071

1.  Your federal income tax return for 2022 was filed electronically with the IRS Submission Processing Center. The electronic filing services were provided by Spartan Tax Solutions LLC.
2.  Your return was accepted on 02-22-2023 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 5689112023053x5u1d15.
3.  Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

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The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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### Instructions for Electronic Return Originators

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**Line 2** - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS *e-file* Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

**Line 3** - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

**Line 4** - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

**Line 5** - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

**Note:** EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

**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>PRAKASH</b>	Last name <b>SAMPATH KUMAR</b>	Your social security number <b>287-15-0689</b>
If joint return, spouse's first name and middle initial <b>LAVANYA</b>	Last name <b>KUMAR</b>	Spouse's social security number <b>274-17-7547</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>5600 Crawley 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>McKinney</b>		
State <b>TX</b>	ZIP code <b>75071</b>	
Foreign country name	Foreign province/state/county	Foreign postal code

**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>SAHANA</b>	<b>PRAKASH</b>	<b>662-75-3660</b>	<b>Daughter</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<b>SIDDHARTH KUMAR</b>	<b>PRAKASH</b>	<b>678-91-6614</b>	<b>Son</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income	1a	280,022
<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	<b>280,022</b>
<b>b</b> Household employee wages not reported on Form(s) W-2	<b>1b</b>	
<b>c</b> Tip income not reported on line 1a (see instructions)	<b>1c</b>	
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
<b>e</b> Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>	
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>	
<b>g</b> Wages from Form 8919, line 6	<b>1g</b>	
<b>h</b> Other earned income (see instructions)	<b>1h</b>	
<b>i</b> Nontaxable combat pay election (see instructions) <b>1i</b>		
<b>z</b> Add lines 1a through 1h	<b>1z</b>	<b>280,022</b>
<b>2a</b> Tax-exempt interest	<b>2a</b>	
<b>3a</b> Qualified dividends	<b>3a</b>	<b>227</b>
<b>4a</b> IRA distributions	<b>4a</b>	
<b>5a</b> Pensions and annuities	<b>5a</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>7</b>	<b>(3,000)</b>
<b>8</b> Other income from Schedule 1, line 10	<b>8</b>	
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	<b>277,249</b>
<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>	
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	<b>277,249</b>
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	<b>25,900</b>
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	
<b>14</b> Add lines 12 and 13	<b>14</b>	<b>25,900</b>
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b>	<b>251,349</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 and their cumulative totals.

Table with columns for line numbers (25-33) and amounts. Includes sections for Payments, with sub-rows for federal income tax withheld, estimated tax payments, and other payments/credits.

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 overpaid amount, routing number, and amount applied to 2023 estimated tax.

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

Third Party Designee section. Includes a declaration question and fields for designee's name, phone number, and personal identification number (PIN).

Sign Here section. Includes a declaration statement and signature lines for the preparer and spouse, with fields for date, occupation, and PIN.

Paid Preparer Use Only section. Includes fields for preparer's signature, name, firm's name, address, date, PTIN, and phone number.

**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

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

Your social security number

**287-15-0689**

**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>	
<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>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<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>	<b>0</b>

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 2  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **02**

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

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

Your social security number

**287-15-0689**

<b>Part I Tax</b>			
<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	<b>3</b>	<b>0</b>

<b>Part II Other Taxes</b>			
<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	<b>395</b>
<b>12</b>	Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	<b>0</b>
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	

*(continued on page 2)*

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

Schedule 2 (Form 1040) 2022

**Part II Other Taxes** *(continued)*

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount: _____	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy. If you sold your home see instructions . . . . .	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889 . . . . .	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853 . . . . .	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax . . . . .	<b>17j</b>	
<b>k</b>	Golden parachute payments . . . . .	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts . . . . .	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation . . . . .	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 . . . . .	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24 . . . . .	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount: _____	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z . . . . .		<b>18</b>
<b>19</b>	Reserved for future use . . . . .		<b>19</b>
<b>20</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . .		<b>21</b>



**SCHEDULE 3  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **03**

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

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

Your social security number

**287-15-0689**

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .		<b>1</b>	<b>11</b>
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .		<b>2</b>	
<b>3</b>	Education credits from Form 8863, line 19 . . . . .		<b>3</b>	
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .		<b>4</b>	
<b>5</b>	Residential energy credits. Attach Form 5695 . . . . .		<b>5</b>	
<b>6</b>	Other nonrefundable credits:			
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>		
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>		
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>		
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>		
<b>e</b>	Alternative motor vehicle credit. Attach Form 8910 . . . . .	<b>6e</b>		
<b>f</b>	Qualified plug-in motor vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>		
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>		
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>		
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>		
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>		
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>		
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>		
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>		
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .		<b>7</b>	
<b>8</b>	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .		<b>8</b>	<b>11</b>

*(continued on page 2)*

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

Schedule 3 (Form 1040) 2022

EEA

<b>Part II Other Payments and Refundable Credits</b>			
<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .		<b>9</b>
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .		<b>10</b>
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .		<b>11</b>
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .		<b>12</b>
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	
<b>b</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021 . . . . .	<b>13b</b>	
<b>c</b>	Reserved for future use . . . . .	<b>13c</b>	
<b>d</b>	Credit for repayment of amounts included in income from earlier years . . . . .	<b>13d</b>	
<b>e</b>	Reserved for future use . . . . .	<b>13e</b>	
<b>f</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13f</b>	
<b>g</b>	Reserved for future use . . . . .	<b>13g</b>	
<b>h</b>	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021 . . . . .	<b>13h</b>	
<b>z</b>	Other payments or refundable credits. List type and amount:  _____	<b>13z</b>	
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .		<b>14</b>
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .		<b>15</b>
			<b>0</b>

**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 **PRAKASH SAMPATH KUMAR & LAVANYA KUMAR** Your social security number **287-15-0689**

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 . . . . .	59,052	66,213	(123)	(7,284)
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<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> (7,284)

**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 . . . . .	23,348	19,494		3,854
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<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>
<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> 3,854

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>	( 3,430 )
<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>	( 3,000 )
<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>PRAKASH SAMPATH KUMAR &amp; LAVANYA KUMAR</b>	Social security number or taxpayer identification number <b>287-15-0689</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	
	MORGAN STNALEY DOMESTIC HOLDINGS INC	VARIOUS	12-31-2022	4,661	4,042	O	(149)	470
	APEX CLEARING	VARIOUS	12-31-2022	54,391	62,171	W	26	(7,754)
<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) . . . . .				59,052	66,213		(123)	(7,284)

**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>PRAKASH SAMPATH KUMAR &amp; LAVANYA KUMAR</b>	<b>Social security number or taxpayer identification number</b> <b>287-15-0689</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	
	MORGAN STNALEY DOMESTIC HOLDINGS INC							
	VARIOUS	12-31-2022		2,120	1,697			423
	APEX CLEARING							
	VARIOUS	12-31-2022		21,228	17,797			3,431
<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) . . . .			23,348	19,494			3,854

**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 8812**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credits for Qualifying Children  
and Other Dependents**

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

Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

**287-15-0689**

**Part I Child Tax Credit and Credit for Other Dependents**

<b>1</b>	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR . . . . .	<b>1</b>	<b>277,249</b>
<b>2a</b>	Enter income from Puerto Rico that you excluded . . . . .	<b>2a</b>	
<b>b</b>	Enter the amounts from lines 45 and 50 of your Form 2555 . . . . .	<b>2b</b>	
<b>c</b>	Enter the amount from line 15 of your Form 4563 . . . . .	<b>2c</b>	
<b>d</b>	Add lines 2a through 2c . . . . .	<b>2d</b>	
<b>3</b>	Add lines 1 and 2d . . . . .	<b>3</b>	<b>277,249</b>
<b>4</b>	Number of qualifying children under age 17 with the required social security number . . . . .	<b>4</b>	<b>2</b>
<b>5</b>	Multiply line 4 by \$2,000 . . . . .	<b>5</b>	<b>4,000</b>
<b>6</b>	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number . . . . .	<b>6</b>	
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
<b>7</b>	Multiply line 6 by \$500 . . . . .	<b>7</b>	
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	<b>4,000</b>
<b>9</b>	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000 } . . . . .	<b>9</b>	<b>400,000</b>
<b>10</b>	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc. }	<b>10</b>	<b>0</b>
<b>11</b>	Multiply line 10 by 5% (0.05) . . . . .	<b>11</b>	
<b>12</b>	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> <b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 11 from line 8. Enter the result.	<b>12</b>	<b>4,000</b>
<b>13</b>	Enter the amount from the <b>Credit Limit Worksheet A</b> . . . . .	<b>13</b>	<b>47,963</b>
<b>14</b>	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents.</b> . . . . .	<b>14</b>	<b>4,000</b>

**Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

**Schedule 8812 (Form 1040) 2022**

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

<b>15</b>	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. . . . .			
<b>16a</b>	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B and enter -0- on line 27 . . . . .		<b>16a</b>	0
<b>b</b>	Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 . . . . .		<b>16b</b>	
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.			
<b>17</b>	Enter the <b>smaller</b> of line 16a or line 16b . . . . .		<b>17</b>	
<b>18a</b>	Earned income (see instructions) . . . . .	<b>18a</b>		
<b>b</b>	Nontaxable combat pay (see instructions) . . . . .	<b>18b</b>		
<b>19</b>	Is the amount on line 18a more than \$2,500? <input type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result . . . . .	<b>19</b>		
<b>20</b>	Multiply the amount on line 19 by 15% (0.15) and enter the result . . . . . <b>Next.</b> On line 16b, is the amount \$4,500 or more? <input type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		<b>20</b>	

**Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico**

<b>21</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions . . . . .			
<b>22</b>	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 . . . . .	<b>22</b>		
<b>23</b>	Add lines 21 and 22 . . . . .	<b>23</b>		
<b>24</b>	<b>1040 and 1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11. } . . . . .	<b>24</b>		
<b>25</b>	Subtract line 24 from line 23. If zero or less, enter -0- . . . . .		<b>25</b>	
<b>26</b>	Enter the <b>larger</b> of line 20 or line 25 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.		<b>26</b>	

**Part II-C Additional Child Tax Credit**

<b>27</b>	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 . . . . .			
		<b>27</b>		0



**Health Savings Accounts (HSAs)**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

**2022**  
Attachment  
Sequence No. **52**

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

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

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

**287-15-0689**

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

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions . . . . .	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2	
3	If you were under age 55 at the end of 2022 and, on the first day of <b>every</b> month during 2022, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,650 (\$7,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	3	7,300
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs . . . . .	4	
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	7,300
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 2022, see the instructions for the amount to enter . . . . .	6	7,300
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions . . . . .	7	
8	Add lines 6 and 7 . . . . .	8	7,300
9	Employer contributions made to your HSAs for 2022 . . . . .	9	1,700
10	Qualified HSA funding distributions . . . . .	10	
11	Add lines 9 and 10 . . . . .	11	1,700
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	5,600
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 . . . . .	13	

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions) . . . . .	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .	14b	
c	Subtract line 14b from line 14a . . . . .	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f . . . . .	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here . . . . . <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (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 III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule . . . . .	18	
19	Qualified HSA funding distribution . . . . .	19	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f . . . . .	20	
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d . . . . .	21	

### Paid Preparer's Due Diligence Checklist

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),  
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and  
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*  
**To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Taxpayer name(s) shown on return <b>PRAKASH SAMPATH KUMAR &amp; LAVANYA KUMAR</b>	Taxpayer identification number <b>287-15-0689</b>
Preparer's name <b>RANADHEER CHERUKU</b>	Preparer tax identification number <b>P01736675</b>

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).  EIC  CTC/ACTC/ODC  AOTC  HOH

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) . . . . . List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Part II Due Diligence Questions for Returns Claiming EIC</b> (If the return does not claim EIC, go to Part III.)			
	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC</b> (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)			
	Yes	No	N/A
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part IV Due Diligence Questions for Returns Claiming AOTC</b> (If the return does not claim AOTC, go to Part V.)		
	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

<b>Part V Due Diligence Questions for Claiming HOH</b> (If the return does not claim HOH filing status, go to Part VI.)		
	Yes	No
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

**You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
  - 1. A copy of this Form 8867.
  - 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
  - 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
  - 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
  - 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

**If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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**Additional Medicare Tax**  
 If any line does not apply to you, leave it blank. See separate instructions.  
 Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
 Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return

Your social security number

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

**287-15-0689**

**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 . . . . .	1	293,849	
2	Unreported tips from Form 4137, line 6 . . . . .	2		
3	Wages from Form 8919, line 6 . . . . .	3		
4	Add lines 1 through 3 . . . . .	4	293,849	
5	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	6		43,849
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II . . . . .	7		395

**Part II Additional Medicare Tax on Self-Employment Income**

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.) . . . . .	8		
9	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	9		
10	Enter the amount from line 4 . . . . .	10		
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11		
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III . . . . .	13		

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RTTA) Compensation**

14	Railroad retirement (RTTA) compensation and tips from Form(s) W-2, box 14 (see instructions) . . . . .	14		
15	Enter the following amount for your filing status: Married filing jointly . . . . . \$250,000 Married filing separately . . . . . \$125,000 Single, Head of household, or Qualifying surviving spouse . . . . . \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	16		
17	Additional Medicare Tax on railroad retirement (RTTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV . . . . .	17		

**Part IV Total Additional Medicare Tax**

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V . . . . .	18		395
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**Part V Withholding Reconciliation**

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 . . . . .	19	4,261	
20	Enter the amount from line 1 . . . . .	20	293,849	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages . . . . .	21	4,261	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages . . . . .	22		0
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions) . . . . .	23		
24	<b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions) . . . . .	24		

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

**Net Investment Income Tax-  
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

**PRAKASH SAMPATH KUMAR & LAVANYA KUMAR**

**287-15-0689**

- Part I Investment Income**
- Section 6013(g) election (see instructions)
  - Section 6013(h) election (see instructions)
  - Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	227
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	<b>4a</b>		
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>		
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	0
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b>	(3,000)	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	(3,000)
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	(2,773)

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>		
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b>		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	0
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	0

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-		<b>12</b>	0
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	277,249	
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	250,000	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	27,249	
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	0
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	0
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>		
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b>		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>		
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>		
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	

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

Credit Limit Worksheet A

Schedule 8812

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

PRAKASH SAMPATH KUMAR & LAVANYA KUMAR

287-15-0689

Credit Limit Worksheet A

1. Enter the amount from Line 18 of your Form 1040, 1040-SR, or 1040-NR . . . . . 1. 47,974

2. Add the following amounts (if applicable) from:

- Schedule 3, Line 1 . . . . . + 11
Schedule 3, Line 2 . . . . . +
Schedule 3, Line 3 . . . . . +
Schedule 3, Line 4 . . . . . +
Schedule 3, line 6d . . . . . +
Schedule 3, line 6e . . . . . +
Schedule 3, line 6f . . . . . +
Schedule 3, line 6l . . . . . +
Form 5695, line 30 . . . . . +

Enter the total. 2. 11

3. Subtract line 2 from line 1 . . . . . 3. 47,963

Complete Credit Limit Worksheet B only if you meet all of the following.

- 1. You are claiming one or more of the following credits.
a. Mortgage interest credit, Form 8396.
b. Adoption credit, Form 8839.
c. Residential clean energy credit, Form 5695, Part I.
d. District of Columbia first-time homebuyer credit, Form 8859.

- 2. You are not filing Form 2555.
3. Line 4 of Schedule 8812 is more than zero.

4. If you are not completing Credit Limit Worksheet B, enter -0-; otherwise, enter the amount from Credit Limit Worksheet B . . . . . 4. 0

5. Subtract line 4 from line 3. Enter here and on Schedule 8812, line 13 . . . . . 5. 47,963

1040

**Individual  
Diagnostic Summary**

2022

Name(s)

PRAKASH SAMPATH KUMAR &amp; LAVANYA KUMAR

Social Security No.

287-15-0689

Spouse SSN No.

274-17-7547

**Mailing Address:**

5600 Crawley Ln  
McKinney, TX 75071

**Taxpayer**

Daytime Phone: 302-388-9233

Evening Phone:

Cell Phone: 302-388-9233

Taxpayer email: SAMPATH.PRAKASH@GMAIL.COM

Spouse email:

**Spouse**

Resident State: TX

Date of Birth: Taxpayer 09-21-1980

Spouse 01-27-1983

**Dependent Information:** (\*If more than 5 dependents see last page of summary)

Name	SSN	Relationship	Date of Birth	Dependent Status
SAHANA PRAKASH	662-75-3660	DAUGHTER	11-28-2009	Dependent
SIDDHARTH KUMAR PRAKASH	678-91-6614	SON	03-19-2014	Dependent

Preparer: RANADHEER CHERUKU

Invoice #:

Date: 02-24-2023

Return Information

Form Type: 1040

Item on Return	2022 Federal	2021 Federal (If available)
Filing Status	2	2
Exemptions (suspended until tax year 2025)	N\A	N\A
Total Income	277,249	208,085
AGI	277,249	208,085
Deductions	25,900	25,300
Taxable Income	251,349	182,785
Tax (before credits)	47,974	30,753
Tax Rate Percentage	24	24
SE Tax		
Tax (after credits)	43,963	30,753
EIC		
Additional CTC		4,000
Overpayment		
Refund		
Refund Applied to ES		
Balance Due	18,193	7,988

Form of Refund/Payment: The client has chosen to pay by direct debit.

**State/City Information** (\* If more than 8 states see last page of summary)

T/S/J	State/City	AGI	Taxable Income	Tax	Refund/ (Balance Due)
	CA540NR	6,298	6,063	391	253

**Account Transaction Summary**

**2022**

Name(s) as shown on return

Your ID Number

PRAKASH SAMPATH KUMAR & LAVANYA KUMAR

XXX-XX-0689

Account #1

**Financial Institution** Bank Of America

**Routing Transit Number** 011000138

**Account Number** 004644113896

**Account Type** checking

Federal Main Form

Federal Debit (18,193) **Date of Debit** 02-28-2023

State Main Form(s)

CA Deposit 253

**Net Debit** (17,940)

PLEASE VERIFY BANK INFORMATION

- 1. Bank Name
- 2. Bank Routing Transit Number
- 3. Bank Account Number
- 4. Bank Account Type

**This information is used to deposit your refund or to pay any amount due. If you have provided incorrect information, or you have closed the account, you are responsible.**

I have reviewed the above information and certify that this information is correct and authorize Spartan Tax Solutions LLC to use this account.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Signature (If Married Filing Jointly)

\_\_\_\_\_  
Date



California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

APE

ATTACH FEDERAL RETURN

AR RP

287-15-0689 SAMP 274-17-7547
PRAKASH SAMPATH KUMAR
LAVANYA KUMAR

22

5600 Crawley Ln
McKinney TX 75071

09-21-1980 01-27-1983

If your California filing status is different from your federal filing status, check the box here . . .

Filing Status

- 1 Single
2 Married/RDP filing jointly. See instr.
3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

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

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

- 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions

Exemptions

Table with 3 columns: Dependent 1, Dependent 2, Dependent 3. Rows include First Name, Last Name, SSN, and Dependent's relationship to you.

Total dependent exemptions . . . . . 10 2 X \$433 = \$ 866

Your name: PRAKASH SAMPATH KU Your SSN or ITIN: 287150689

11 Exemption amount: Add line 7 through line 10 . . . . . 11 \$ 1146

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16 . . . . .	12	6298	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 . . . . .	13	277249	.00
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B . . . . .	14		.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . .	15	277249	.00
	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C . . . . .	16	1700	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16 . . . . .	17	278949	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions . . . . .	18	10404	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- . . . . .	19	268545	.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule			
		<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 . . . . .	31	18482	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 . . . . .	32	6298	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5 . . . . .	35	6063	.00
	36	CA Tax Rate. Divide line 31 by line 19. . . . .	36	0.0688	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36 . . . . .	37	417	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. . . . .	38	0.0226	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions . . . . .	39	26	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- . . . . .	40	391	.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A . . . . .	41		.00
42	Add line 40 and line 41 . . . . .	42	391	.00	

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 . . . . .	50		.00
	51	Credit for joint custody head of household. See instructions . . . . .	51		.00
	52	Credit for dependent parent. See instructions . . . . .	52		.00
	53	Credit for senior head of household. See instructions . . . . .	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions . . . . .	54		
	55	Credit amount. See instructions . . . . .	55		.00

Your name: **PRAKASH SAMPATH KU** Your SSN or ITIN: **287150689**

<b>Special Credits continued</b>	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	•	58	<input type="text"/>	<input type="text"/>	.00	
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	•	59	<input type="text"/>	<input type="text"/>	.00	
	60	To claim more than two credits. See instructions						•	60	<input type="text"/>	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions						•	61	<input type="text"/>	<input type="text"/>	.00
	62	Add line 50 and line 55 through 61. These are your total credits						⊙	62	<input type="text"/>	<input type="text"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-						⊙	63	<input type="text" value="391"/>	<input type="text"/>	.00

<b>Other Taxes</b>	71	Alternative Minimum Tax. Attach Schedule P (540NR)						•	71	<input type="text"/>	<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions						•	72	<input type="text"/>	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions						•	73	<input type="text"/>	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax						•	74	<input type="text" value="391"/>	<input type="text"/>	.00

<b>Payments</b>	81	California income tax withheld. See instructions						•	81	<input type="text" value="644"/>	<input type="text"/>	.00
	82	2022 CA estimated tax and other payments. See instructions						•	82	<input type="text" value="0"/>	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or 593). See instructions						•	83	<input type="text"/>	<input type="text"/>	.00
	84	Excess SDI (or VPD) withheld. See instructions						•	84	<input type="text"/>	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions						•	85	<input type="text"/>	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions						•	86	<input type="text"/>	<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions						•	87	<input type="text"/>	<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions						⊙	88	<input type="text" value="644"/>	<input type="text"/>	.00

<b>ISR Penalty</b>	91	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 . . . . .						•	<input checked="checked" type="checkbox"/>			
		If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions . . . . .						•	91	<input type="text"/>	<input type="text"/>	.00

<b>Overpaid Tax/Tax Due</b>	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88						⊙	92	<input type="text" value="644"/>	<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91						⊙	93	<input type="text"/>	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92						⊙	101	<input type="text" value="253"/>	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax						•	102	<input type="text"/>	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101						•	103	<input type="text" value="253"/>	<input type="text"/>	.00	

Your name: PRAKASH SAMPATH K Your SSN or ITIN: 287150689

**104** Tax due. If line 92 is less than line 74, subtract line 92 from line 74 . . . . . **104**  .00

	<b>Code</b>	<b>Amount</b>	
California Seniors Special Fund. See instructions . . . . .	• 400	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	• 401	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	• 403	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	• 405	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Firefighters' Memorial Voluntary Tax Contribution Fund . . . . .	• 406	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	• 407	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	• 408	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Sea Otter Voluntary Tax Contribution Fund . . . . .	• 410	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Cancer Research Voluntary Tax Contribution Fund . . . . .	• 413	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
School Supplies for Homeless Children Voluntary Tax Contribution Fund . . .	• 422	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
State Parks Protection Fund/Parks Pass Purchase . . . . .	• 423	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . .	• 424	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	• 425	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . .	• 431	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	• 438	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . .	• 439	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Rape Kit Backlog Voluntary Tax Contribution Fund . . . . .	• 440	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Suicide Prevention Voluntary Tax Contribution Fund . . . . .	• 444	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund . . . . .	• 445	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	• 446	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00
<b>120</b> Add amounts in code 400 through code 446. This is your total contribution . . .	• 120	<span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px;"></span>	.00

**121 AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**  
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** • 121  .00  
 Pay Online – Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

Your name:  Your SSN or ITIN:

**Interest and Penalties**  
122 Interest, late return penalties, and late payment penalties . . . . . 122  .00  
123 Underpayment of estimated tax.  
Check the box:  FTB 5805 attached  FTB 5805F attached . . . . . 123  .00  
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . 124  .00

**125 REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . 125  .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 125) is authorized for direct deposit into the account shown below:

•Type  
• Routing number  Checking •Account number  Savings  
   
•126 Direct deposit amount  .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

•Type  
• Routing number  Checking •Account number  Savings  
   
•127 Direct deposit amount  .00

**Voter Info** For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions. . . . .

**IMPORTANT:** Attach a copy of your complete federal return.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** & 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)

**Sign Here**  
 Your email address. Enter only one email address.   
 Preferred phone number

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

It is unlawful to forge a spouse's/ RDP's signature.  
Firm's name (or yours, if self-employed)  • PTIN   
Firm's address  • Firm's FEIN

Joint tax return? See instructions.  
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

CAEF\_ACK

**Acknowledgement and General Information for  
Taxpayers Who File Returns Electronically**

**2022**

Name(s) as shown on return

PRAKASH SAMPATH KUMAR & LAVANYA KUMAR

Identification Number

\*\*\*-\*\*-0689

Address

5600 Crawley Ln  
McKinney, TX 75071

**Thank you for participating in IRS e-file.**

1.  Your 2022 state income tax return for CA540NR was filed electronically.  
The electronic filing services were provided by Spartan Tax Solutions LLC.
2.  Your return was accepted on 02-22-2023 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you.  
The submission ID assigned to this return is 5689112023053hspwor0.

**PLEASE DO NOT SEND A PAPER COPY OF THE TAX RETURN TO THE  
STATE. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**