

# **Federal Return**

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You can view the status of your tax return by signing in to your account at www.freetaxusa.com.

2023 tax preparation on FreeTaxUSA.com will be available starting in January of 2024.

We look forward to preparing your 2023 tax return.

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

OMB No. 1545-0074

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

Filing Status Check only one box.	If yo	Single Married filing jointly unchecked the MFS box, enter the nonis a child but not your dependent	ame of y			ately (MFS	_		ehold (HOH) S box, enter	_	spou	ifying surv ise (QSS) name if th	Ü
Your first name	and mi	ddle initial	Last nar	me								cial securit	-
ABEER			KATI	YAL						1	89	59 7	682
If joint return, s	pouse's	first name and middle initial	Last nar	me						Sp	ouse's	social sec	curity number
Home address	(numbe	r and street). If you have a P.O. box, see	instruction	ons.					Apt. no.	Pre	esiden	ntial Election	on Campaign
160 CAI	MBRI	DGEPARK DR							431			ere if you,	•
City, town, or p	ost offic	ce. If you have a foreign address, also co	omplete sp	paces be	low.	St	ate	ZIP	code				itly, want \$3 Checking a
CAMBRII	OGE						MA	(	02140	bo	x belo	w will not	change
Foreign country	y name		F	oreign p	rovinc	e/state/cour	nty	Fore	ign postal cod	le you	ur tax	or refund.	_
												You	Spouse
Digital		ly time during 2022, did you: (a) rec	•					•	, .	` '		Yes	X No
Assets Chandard		ange, gift, or otherwise dispose of a eone can claim:					a dependent	asse	ı)? (See IIIS	tructio	115.)		NO NO
Standard Deduction	_	Spouse itemizes on a separate retur		_		•	•						
Age/Blindness	You:	☐ Were born before January 2, 1	958	Are b	lind	Spous	e: Was bo	rn be	fore Januar	y 2, 19	<del>)</del> 58	☐ Is bli	ind
Dependents	s (see	instructions):		(2)	Social	security	(3) Relations	hip	(4) Check the	box if	qualifi	ies for (see	instructions):
If more		rst name Last name			numl	per	to you		Child tax	credit	(	Credit for oth	her dependents
than four										]			
dependents, see instruction	s ——									]			
and check	, —									]	$\rightarrow$	[	<u> </u>
here											$\perp \perp$		
Income	1a	Total amount from Form(s) W-2, b	•			,					1a	15	4,691.
Attach Form(s)	b	Household employee wages not re			. ,	-2		•			1b	+	
W-2 here. Also	C	Tip income not reported on line 1a	`		,			•			1c	+	
attach Forms W-2G and	d e	Medicaid waiver payments not repayment are benefits to		,	,	`	uctions)			•	1d 1e	+	
1099-R if tax	f	Employer-provided adoption bene						•		•	1f	+	
was withheld.	g	Wages from Form 8919, line 6.	,iit3 ii 0iii	i i oiiii c	,000,			•		•	1g	1	
If you did not get a Form	h	Other earned income (see instruct	ions) .		Ċ					·	1h	1	
W-2, see	i	Nontaxable combat pay election (	,	uctions)			1	i Ì					
instructions.	z	Add lines 1a through 1h					<del>.</del>				1z	15	4,691.
Attach Sch. B	2a	Tax-exempt interest	2a			b -	Taxable interes	st			2b		633.
if required.	3a	Qualified dividends	3a	1,	33	1. b	Ordinary divide	ends			3b		2,138.
	4a	IRA distributions	4a			b -	Taxable amour	nt.			4b		
Standard	5a	Pensions and annuities	5a				Taxable amour				5b		
Deduction for— Single or	6a	,	6a				Taxable amour				6b		
Married filing separately,	С	If you elect to use the lump-sum e				,	,					4	2 222
\$12,950	7	Capital gain or (loss). Attach Sche		•			-				7		3,000.
<ul> <li>Married filing jointly or</li> </ul>	8	Other income from Schedule 1, lin									8	1 -	1 160
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7									9	+ 12	4,462.
\$25,900	10	Adjustments to income from Sche									10	1 5	<u>0.</u> 4,462.
<ul> <li>Head of household,</li> </ul>	11 12	Subtract line 10 from line 9. This is Standard deduction or itemized									11		<del>4,462.</del> 2,950.
\$19,400 If you checked	13	Qualified business income deduct		`		,					13		$\frac{2,930.}{107.}$
any box under	14	Add lines 12 and 13									14		3,057.
Standard Deduction,	15	Subtract line 14 from line 11. If zer									15		$\frac{3,037.}{1,405.}$
see instructions.						,							, = 5 5 •

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

Cat. No. 11320B

Form **1040** (2022)

Form 1040 (2022	) AB	EER KATIYAL					18	39-59	9-7682 Page <b>2</b>		
Tax and	16	Tax (see instructions). Check	if any from Form	n(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌		16	27,653.		
Credits	17	Amount from Schedule 2, lir	ne 3					17	0.		
	18	Add lines 16 and 17						18	27,653.		
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19			
	20	Amount from Schedule 3, lir	ne 8					20	28.		
	21	Add lines 19 and 20						21	28.		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	27,625.		
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23			
	24	Add lines 22 and 23. This is	your <b>total tax</b>					24	27,625.		
Payments	25	Federal income tax withheld									
•	а	Form(s) W-2				<b>25</b> a 27	,44	2.			
	b	Form(s) 1099				25b					
	С	Other forms (see instruction	s)			25c					
	d	Add lines 25a through 25c						25d	27,442.		
If you have a	26	2022 estimated tax paymen	ts and amount a	pplied from 20	021 return			26			
qualifying child,	27	Earned income credit (EIC)				27					
attach Sch. EIC.	28	Additional child tax credit from	m Schedule 8812	2		28					
	29	American opportunity credit	from Form 8863	3, line 8		29					
	30	Reserved for future use .				30					
	31	Amount from Schedule 3, lir	ne 15			31					
	32	Add lines 27, 28, 29, and 31				indable credits		32	1		
	33	Add lines 25d, 26, and 32. T						33	27,442.		
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amour	nt you <b>overpaid</b>		34			
neiuliu	35a	Amount of line 34 you want	refunded to you	u. If Form 8888	3 is attached, chec	k here	. [	35a			
Direct deposit?	b	Routing number X X X			<b>c</b> Type:		Saving				
See instructions.	d	Account number X X X	XXXXX	XXXX	$X \mid X \mid X \mid X \mid X$	XX					
	36	Amount of line 34 you want	applied to your	2023 estimate	ed tax	36					
Amount	37	Subtract line 33 from line 24	. This is the <b>am</b>	ount you owe							
You Owe		For details on how to pay, g	o to <i>www.ir</i> s.go	v/Payments or	see instructions .			37	183.		
	38	Estimated tax penalty (see in	nstructions) .			38					
Third Party	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS?	See					
Designee	ins	structions				. Yes. Co	omplet	e below.	X No		
		signee's		Phone no.			onal ide oer (PIN	ntification			
-	na						,	,			
Sign		der penalties of perjury, I declare t lief, they are true, correct, and com									
Here		ur signature		Date	Your occupation				ent you an Identity		
		ar oignataro		Buto	Tour occupation				PIN, enter it here		
Joint return?					CONSULTANT	1	(St	ee inst.)			
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupati	on			ent your spouse an tection PIN, enter it here		
your records.								entity Froi ee inst.)	ection File, enter it here.		
		one no. 206-693-	.0594	Email address	I		, ,	,			
-		eparer's name	Preparer's signal			Date	PTIN		Check if:		
Paid		- p	'						Self-employed		
Preparer	— Eir	m's name	SELF-PREF	AKED			ы	none no			
Use Only									Phone no.		

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

Form **1040** (2022)

## **SCHEDULE 3** (Form 1040)

**Additional Credits and Payments** 

OMB No. 1545-0074 Attachment Sequence No. **03** 

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.

	s) shown on Form 1040, 1040-SR, or 1040-NR				security number
	R KATIYAL		18	39-5	59-7682
Par	t I Nonrefundable Credits				
1	Foreign tax credit. Attach Form 1116 if required			1	28.
2	Credit for child and dependent care expenses from Form 244	1, line 11. A	Attach		l
	Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5	Residential energy credits. Attach Form 5695			5	
6	Other nonrefundable credits:				l
а	General business credit. Attach Form 3800	6a			l
b	Credit for prior year minimum tax. Attach Form 8801	6b			l
С	Adoption credit. Attach Form 8839	6c			l
d	Credit for the elderly or disabled. Attach Schedule R	6d			
е	Alternative motor vehicle credit. Attach Form 8910	6e			
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f			1
g	Mortgage interest credit. Attach Form 8396	6g			l
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			l
i	Qualified electric vehicle credit. Attach Form 8834	6i			l
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			1
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			l
- 1	Amount on Form 8978, line 14. See instructions	61			
Z	Other nonrefundable credits. List type and amount:				l
		6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040	-SR, or 104	0-NR,		
	line 20			8	28.

Schedule 3 (Form 1040) 2022 Page **2** 

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

Schedule 3 (Form 1040) 2022

### **SCHEDULE B** (Form 1040)

Department of the Treasury

**Interest and Ordinary Dividends** 

Go to www.irs.gov/ScheduleB for instructions and the latest information. Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

Attachment Sequence No. 08

Internal Revenue Service Name(s) shown on return Your social security number 189-59-7682 ABEER KATIYAL Amount Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this Interest interest first. Also, show that buyer's social security number and address: (See instructions 280. DISCOVER BANK and the 351. CITIBANK, N.A. Instructions for ROBINHOOD SECURITIES LLC Form 1040, line 2b.) Note: If you received a Form 1099-INT. 1 Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. 2 2 633. Excludable interest on series EE and I U.S. savings bonds issued after 1989. 3 3 Attach Form 8815 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b 4 633 Note: If line 4 is over \$1,500, you must complete Part III. **Amount** List name of payer: Part II 2,136 ROBINHOOD SECURITIES LLC **Ordinary** INTERACTIVE BROKERS LLC **Dividends** (See instructions and the Instructions for Form 1040, 5 line 3b.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b 2,138. dividends shown on that form. Note: If line 6 is over \$1,500, you must complete Part III. Part III You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign

account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

## **Foreign Accounts** and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

7a	At any time during 2022, did you have a financial interest in or signature authority over a financial
	account (such as a bank account, securities account, or brokerage account) located in a foreign
	country? See instructions
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial
	Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114
	and its instructions for filing requirements and exceptions to those requirements

b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the
	financial account(s) are located:

8	During 2022,	did you	receive a	a distribution	n from, c	or were	you the	e grantoi	of,	or	tran	sfero	r to,	а
	foreign trust?	If "Yes,"	you may	have to file	Form 35	20. See	instruc	tions .						

Yes No

Χ

# SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

# **Capital Gains and Losses**

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

Go to 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.

OMB No. 1545-0074

2022

Attachment Sequence No. **12** 

Schedule D (Form 1040) 2022

	(s) shown on return			Yo		security number
	CER KATIYAL			[77] B.I		-59-7682
	you dispose of any investment(s) in a qualified opportunity es," attach Form 8949 and see its instructions for additional			_		
Pa	rt I Short-Term Capital Gains and Losses—Ge	nerally Assets I	Held One Year	or Less	(see in	nstructions)
lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	Adjus to gain o Form(s) 8	(g) stments r loss from 949, Part l column (g)	
1a	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.	9,471.	11,479.			-2,008.
1b	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked					
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked					
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked					
4	Short-term gain from Form 6252 and short-term gain or (le	oss) from Forms 4	684, 6781, and 88	324 .	. 4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1				om . 5	
6	Short-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions	y, from line 8 of y	our <b>Capital Loss</b>	Carryov		( 7,311
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise	through 6 in colu	mn (h). If you have	e any lor	ng-	
Pai						
lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to	(d) Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	Adjus to gain o	(g) stments r loss from 949, Part I	
who	e dollars.	(**************************************	(* * * * * * * * * * * * * * * * * * *		olumn (g)	with column (g)
8a	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.	1,296.	912.			384.
8b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked	16,390.	16,568.		722	544.
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked		,			
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked					
	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				. 11	1
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	dule(s) K-	-1 12	
13	1 3					3 14.
	Long-term capital loss carryover. Enter the amount, if any <b>Worksheet</b> in the instructions				. 14	<b>!</b> (
15	Net long-term capital gain or (loss). Combine lines 8a	through 14 in co	lumn (h). Then, go	o to Part	: III	0.40

Cat. No. 11338H

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

Schedule D (Form 1040) 2022 Page 2

## Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -8,377.• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . . . . . . . . . . . . . . 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 3,000) • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Schedule D (Form 1040) 2022

Form 8949 (2022) Attachment Sequence No. **12A** Pag

 $Name (s) shown on return. \ Name and SSN or tax payer identification no. \ not required if shown on other side$ 

Social security number or taxpayer identification number

ABEER KATIYAL

189-59-7682

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.

(E) Long-term transactions	reported on I	Form(s) 1099	-B showing bas	•		•	;)
(a) Description of property	(b)  Date acquired	(c) Date sold or	<b>(d)</b> Proceeds	(e) Cost or other basis See the <b>Note</b> below	Adjustment, if any, to gain or loss If you enter an amount in column (g) enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g).
ROBINHOOD SECU SEE STMT	1		16,390.	16,568.	MW	722.	544
2 Totals. Add the amounts in columns negative amounts). Enter each total Schedule D. line 8h (if Box D. above	I here and incl	lude on your					

**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.

16,390.

16,568.

Form **8949** (2022)

above is checked), or line 10 (if Box F above is checked) .

Department of the Treasury

ABEER KATIYAL

Internal Revenue Service

**Health Savings Accounts (HSAs)** 

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8889 for instructions and the latest information. OMB No. 1545-0074 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.

189-59-7682

Befo	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requi	ired.
Par	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	X Se	lf-only 🗌 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	3,650.
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	3,650.
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	3,650.
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	3,650.
9	Employer contributions made to your HSAs for 2022		
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	3,640.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	10.
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	a separate Part II for each spouse.	rate F	HSAs, complete
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	
С	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		
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	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have seption 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	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	
For Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P		Form <b>8889</b> (2022)

# Form **8995**

Department of the Treasury

Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

**2022** 

Attachment Sequence No. **55** 

Name(s) shown on return
ABEER KATIYAL

Your taxpayer identification number 189-59-7682

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number		Qualified business income or (loss)
		identification number		income or (ioss)
i_				
ii				
_iii				
iv				
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2		
3	Qualified business net (loss) carryforward from the prior year	3 ( )	-	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	-	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b> 537.		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 (		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero	1 ( )	-	
J	•	<b>8</b> 537.		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9	107.
10	Qualified business income deduction before the income limitation. Add lines 5 an	d 9	10	107.
11		11 141,512.		
12	Net capital gain (see instructions)	12 1,331.		
13	Subtract line 12 from line 11. If zero or less, enter -0	<u>13   140,181.</u>		20 026
14 15	Income limitation. Multiply line 13 by 20% (0.20)		14	28,036.
15	the applicable line of your return (see instructions)		15	107.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than		16	( )
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 a zero, enter -0-	nd 7. If greater than	17	( )
Far D	rivacy Act and Panerwork Peduction Act Notice see instructions			Form <b>8995</b> (2022)

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

Cat. No. 37806C

Form **8995** (2022)