

Electronic Filing Instructions for your 2022 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



SHIV K MISHRA & POONAM SHUKLA
15374 NW ORCHID ST
PORTLAND, OR 97229

Balance Due/Refund	Your federal tax return (Form 1040) shows a refund due to you in the amount of \$3,356.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 128609855829 Routing Transit Number: 124101555.		
When Will You Get Your Refund?	The IRS issued more than 9 out of 10 refunds to taxpayers in less than 21 days last year. The same results are expected in 2023. To get your estimated refund date from TurboTax, log into My TurboTax at www.turbotax.com . If you do not receive your refund within 21 days, or the amount you get is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check www.irs.gov and select the "Where's my refund?" link.		
What You Need to Keep	Your Electronic Filing Instructions (this form) A copy of your federal return		
2022 Federal Tax Return Summary	Adjusted Gross Income	\$	271,129.00
	Taxable Income	\$	241,410.00
	Total Tax	\$	45,517.00
	Total Payments/Credits	\$	48,873.00
	Amount to be Refunded	\$	3,356.00
	Effective Tax Rate		16.64%

Filing Status [] Single [X] 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:

Form fields for personal information: Your first name and middle initial (SHIV K), Last name (MISHRA), Your social security number (646-81-0366), Spouse's social security number (092-69-1997), Home address (15374 NW ORCHID ST), City (PORTLAND), State (OR), ZIP code (97229).

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 [X] 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

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Row 1: ARYAN, MISHRA, 939-92-5836, Son, [], [X].

Main income table with columns for description and amount. Rows include: 1a Total amount from Form(s) W-2, box 1 (270,819); 1h Other earned income (0); 1z Add lines 1a through 1h (270,819); 2a Tax-exempt interest; 2b Taxable interest (285); 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income (271,129); 11 Subtract line 10 from line 9. This is your adjusted gross income (271,129); 12 Standard deduction or itemized deductions (from Schedule A) (29,719); 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income (241,410).

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	45,609.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	45,609.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	45,109.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	408.
	24	Add lines 22 and 23. This is your total tax	24	45,517.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	46,707.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	624.
	d	Add lines 25a through 25c	25d	47,331.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) <input type="checkbox"/> NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	1,542.
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	1,542.
	33	Add lines 25d, 26, and 32. These are your total payments	33	48,873.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,356.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,356.
Direct deposit? See instructions.	b	Routing number 1 2 4 1 0 1 5 5 5 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 1 2 8 6 0 9 8 5 5 8 2 9		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____	Date _____	Your occupation Engineer	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation HOUSE WIFE	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. (518) 416-6648	Email address _____		

Paid Preparer Use Only

Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
Firm's name Self-Prepared	Firm's address _____		Phone no. _____	Firm's EIN _____

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	25.
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	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	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLÉ account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	25.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	25.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	398.
12	Net investment income tax. Attach Form 8960	12	10.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____ _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			408.

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach 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:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____ _____	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 1040-NR, line 20		8

(continued on page 2)

Part 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	1,542.
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	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		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	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-SR, or 1040-NR, line 31		15	1,542.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)		
2	Enter amount from Form 1040 or 1040-SR, line 11	2	271,129.
3	Multiply line 2 by 7.5% (0.075)		20,335.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		

Taxes You Paid

5	State and local taxes.		
5a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>		20,968.
5b	State and local real estate taxes (see instructions)		7,377.
5c	State and local personal property taxes		
5d	Add lines 5a through 5c		28,345.
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)		10,000.
6	Other taxes. List type and amount: _____		
7	Add lines 5e and 6		10,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
8a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited		19,239.
8b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____		
8c	Points not reported to you on Form 1098. See instructions for special rules		
8d	Reserved for future use		
8e	Add lines 8a through 8c		19,239.
9	Investment interest. Attach Form 4952 if required. See instructions.		
10	Add lines 8e and 9		19,239.

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.		480.
13	Carryover from prior year		
14	Add lines 11 through 13		480.

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount: _____		
-----------	--	--	--

Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		29,719.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. **08**

Name(s) shown on return

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

**Part I
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

KEYBANK NATIONAL ASSOCIATION
Citibank Singapore
SBI India

Amount

164.45
102.
19.

1

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

285.45

285.45

2

3

4

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

**Part II
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, 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 dividends shown on that form.

5 List name of payer: _____

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

5

6

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts and Trusts**

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.

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: See Stmt _____

8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
X	
X	
	X

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Name(s) shown on return

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

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

1a Physical address of each property (street, city, state, ZIP code)

A 6639 E Zaffre Ridge St Boise ID 83716

B

C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
A 1		57		308	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

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

Income:	Properties:		
	A	B	C
3 Rents received	3 5,574.		
4 Royalties received	4		
Expenses:			
5 Advertising	5 450.		
6 Auto and travel (see instructions)	6 881.		
7 Cleaning and maintenance	7 165.		
8 Commissions	8 480.		
9 Insurance	9 117.		
10 Legal and other professional fees	10 79.		
11 Management fees	11 446.		
12 Mortgage interest paid to banks, etc. (see instructions)	12 1,629.		
13 Other interest	13		
14 Repairs	14 162.		
15 Supplies	15 65.		
16 Taxes	16 625.		
17 Utilities	17		
18 Depreciation expense or depletion	18		
19 Other (list) <u>Lawn, Driveway repairs</u>	19 475.		
20 Total expenses. Add lines 5 through 19	20 5,574.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 0.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (0.)		
23a Total of all amounts reported on line 3 for all rental properties	23a 5,574.		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c 1,629.		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e 5,574.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 (0.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26 0.		

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

SHIV K MISHRA & POONAM SHUKLA

646-81-0366

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	271,129.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	271,129.	
4	Number of qualifying children under age 17 with the required social security number	4	0	
5	Multiply line 4 by \$2,000	5		
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1	
	Caution: 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.			
7	Multiply line 6 by \$500	7	500.	
8	Add lines 5 and 7	8	500.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.	
10	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. }	10	0.	
11	Multiply line 10 by 5% (0.05)	11	0.	
12	Is the amount on line 8 more than the amount on line 11?	12	500.	
	<input type="checkbox"/> No. STOP. 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"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A	13	45,609.	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	500.	

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.

Part II-A Additional Child Tax Credit for All Filers

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

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

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

21	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.	21	
22	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	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

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

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

Social security number of HSA beneficiary.
 If both spouses have HSAs, see instructions.
 646-81-0366

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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , 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	0.
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	7,325.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	7,325.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13	0.

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	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part 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	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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 for instructions and the latest information.

Name(s) shown on return

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

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	294,203.		
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4	294,203.		
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			44,203.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7			398.

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 (RRTA) Compensation

14 Railroad retirement (RRTA) 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 (RRTA) 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			398.
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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	4,890.		
20 Enter the amount from line 1	20	294,203.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,266.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22			624.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24 Total Additional Medicare Tax withholding. 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			624.

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

SHIV K MISHRA & POONAM SHUKLA

Your social security number or EIN

646-81-0366

- 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)

1	Taxable interest (see instructions)		1	285.
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	0.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)			
c	Combine lines 4a and 4b		4c	0.
5a	Net gain or loss from disposition of property (see instructions)			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)			
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	285.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)			
b	State, local, and foreign income tax (see instructions)	23.		
c	Miscellaneous investment expenses (see instructions)			
d	Add lines 9a, 9b, and 9c		9d	23.
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	23.

Part III Tax Computation

12	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-		12	262.
Individuals:				
13	Modified adjusted gross income (see instructions)	271,129.		
14	Threshold based on filing status (see instructions)	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	21,129.		
16	Enter the smaller of line 12 or line 15		16	262.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	10.
Estates and Trusts:				
18a	Net investment income (line 12 above)			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-			
19a	Adjusted gross income (see instructions)			
b	Highest tax bracket for estates and trusts for the year (see instructions)			
c	Subtract line 19b from line 19a. If zero or less, enter -0-			
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

Statement of Specified Foreign Financial Assets

► Go to www.irs.gov/Form8938 for instructions and the latest information.

► Attach to your tax return.

OMB No. 1545-2195

Attachment
 Sequence No. 938

For calendar year 20 22 or tax year beginning , 20 , and ending , 20

If you have attached additional statements, check here Number of additional statements 6

1 Name(s) shown on return SHIV K MISHRA & POONAM SHUKLA	2 Taxpayer identification number (TIN) 646-81-0366
3 Type of filer a <input checked="" type="checkbox"/> Specified individual b <input type="checkbox"/> Partnership c <input type="checkbox"/> Corporation d <input type="checkbox"/> Trust	
4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)	
a Name	b TIN

Part I Foreign Deposit and Custodial Accounts Summary

5 Number of deposit accounts (reported in Part V)	7
6 Maximum value of all deposit accounts	\$ 345,965.
7 Number of custodial accounts (reported in Part V)	
8 Maximum value of all custodial accounts	\$
9 Were any foreign deposit or custodial accounts closed during the tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II Other Foreign Assets Summary

10 Number of foreign assets (reported in Part VI)	7
11 Maximum value of all assets (reported in Part VI)	\$ 0.
12 Were any foreign assets acquired or sold during the tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
13 Foreign deposit and custodial accounts	a Interest	\$ 121.	1040	Schedule B, Line 1
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		
14 Other foreign assets	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

15 Number of Forms 3520 _____ **16** Number of Forms 3520-A _____ **17** Number of Forms 5471 _____
18 Number of Forms 8621 _____ **19** Number of Forms 8865 _____

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input checked="" type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation 0473062011
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year		\$ 63,100.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained Singapore Dollar	(b) Foreign currency exchange rate used to convert to U.S. dollars .7518	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of the Treasury, Website
26a Name of financial institution in which account is maintained Citibank Singapore	b Global Intermediary Identification Number (GIIN) (Optional)	
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Citibank 53, Ang Mo Kio Avenue 3		
28 City or town, state or province, country, and ZIP or foreign postal code Ang Mo Kio SINGAPORE SN 569933		

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.	
a Date asset acquired during tax year, if applicable	
b Date asset disposed of during tax year, if applicable	
c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
32 Maximum value of asset during tax year (check box that applies)	
a <input type="checkbox"/> \$0-\$50,000 b <input type="checkbox"/> \$50,001-\$100,000 c <input type="checkbox"/> \$100,001-\$150,000 d <input type="checkbox"/> \$150,001-\$200,000	
e If more than \$200,000, list value \$	
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
34 If you answered "Yes" to line 33, complete all that apply.	
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
a Name of foreign entity	b GIIN (Optional)
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate	
d Mailing address of foreign entity. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.	
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty	
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate	
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person	
d Mailing address of issuer or counterparty. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation S7261603J
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 239,177.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7518
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service U.S. DEPARTMENT OF THE TREASURY, website
26a Name of financial institution in which account is maintained Central Provident Fund(Retirement account of Shiv)
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. 238B Thomson Road, #08-00 Tower B Novena Square
28 City or town, state or province, country, and ZIP or foreign postal code Novena SINGAPORE SN 307685

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation 2161405932
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 2,325.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7518
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service U.S. DEPARTMENT OF THE TREASURY, Website
26a Name of financial institution in which account is maintained UOB(United Overseas Bank)
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Robinson Road P.O Box 1688
28 City or town, state or province, country, and ZIP or foreign postal code Singapore SINGAPORE SN 903338

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation 002-78957-4
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [X] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 9,933.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7518
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of the Treasury, Website
26a Name of financial institution in which account is maintained DBS Bank Singapore b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. DBS Bank LTD, 12 Marina blvd, Level 3, Marina Bay Financial Tower 3
28 City or town, state or province, country, and ZIP or foreign postal code Singapore SINGAPORE SN 018982

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input checked="" type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation 31034359652
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input checked="" type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year		\$ 1,770.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained Indian Rupees	(b) Foreign currency exchange rate used to convert to U.S. dollars .0122	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of Treasury, Website
26a Name of financial institution in which account is maintained State Bank Of India	b Global Intermediary Identification Number (GIIN) (Optional)	
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Renukoot, Sonbhadra		
28 City or town, state or province, country, and ZIP or foreign postal code Renukoot UP IN 231217		

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.	
a Date asset acquired during tax year, if applicable	
b Date asset disposed of during tax year, if applicable	
c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
32 Maximum value of asset during tax year (check box that applies)	
a <input type="checkbox"/> \$0-\$50,000 b <input type="checkbox"/> \$50,001-\$100,000 c <input type="checkbox"/> \$100,001-\$150,000 d <input type="checkbox"/> \$150,001-\$200,000	
e If more than \$200,000, list value \$	
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
34 If you answered "Yes" to line 33, complete all that apply.	
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
a Name of foreign entity	b GIIN (Optional)
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate	
d Mailing address of foreign entity. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.	
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty	
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate	
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person	
d Mailing address of issuer or counterparty. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input checked="" type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation 32518038463
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input checked="" type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input checked="" type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year	\$ 7.	
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained Indian Rupees	(b) Foreign currency exchange rate used to convert to U.S. dollars .0122	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of Treasury, Website
26a Name of financial institution in which account is maintained State Bank Of India	b Global Intermediary Identification Number (GIIN) (Optional)	
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Renukoot Sonbhadra		
28 City or town, state or province, country, and ZIP or foreign postal code Renukoot UP IN 231217		

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.	
a Date asset acquired during tax year, if applicable	
b Date asset disposed of during tax year, if applicable	
c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
32 Maximum value of asset during tax year (check box that applies)	
a <input type="checkbox"/> \$0-\$50,000 b <input type="checkbox"/> \$50,001-\$100,000 c <input type="checkbox"/> \$100,001-\$150,000 d <input type="checkbox"/> \$150,001-\$200,000	
e If more than \$200,000, list value \$	
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
34 If you answered "Yes" to line 33, complete all that apply.	
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
a Name of foreign entity	b GIIN (Optional)
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate	
d Mailing address of foreign entity. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.	
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty	
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate	
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person	
d Mailing address of issuer or counterparty. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation S7783186Z
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [] Account jointly owned with spouse d [X] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 29,653.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7519
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of Treasury, Website
26a Name of financial institution in which account is maintained Central Provident Fund(Retirement account of Poonam)
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. 238B Thomson Road, #08-00 Tower B Novena Square,
28 City or town, state or province, country, and ZIP or foreign postal code Novena SINGAPORE SN 307684

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Section 1.263(a)-1(f)

▶ Attach to your income tax return

Name(s) Shown on Return

SHIV K MISHRA & POONAM SHUKLA

Identification Number

646-81-0366

Tax Year: 2022

Section 1.263(a)-1(f)
De Minimis Safe Harbor Election

The taxpayer elects to make the de minimis safe harbor election under the Regulation 1.263(a)-1(f)

Name:

SHIV K MISHRA & POONAM SHUKLA

Address:

15374 NW ORCHID ST, PORTLAND OR 97229

Identification Number:

646-81-0366

Additional Information From 2022 Federal Tax Return**Schedule B: Interest and Dividend Income****Part III Fgn Accounts and Trusts****Continuation Statement**

Fgn Cd	Fgn Country Name
SN	Singapore
IN	India

Total

Electronic Filing Instructions for your 2022 Oregon Tax Return

Important: Your taxes are not finished until all required steps are completed.



SHIV K MISHRA & POONAM SHUKLA
15374 NW ORCHID ST
PORTLAND, OR 97229

Balance Due/Refund	Your Oregon state tax return (OR Form 40P) shows a refund due to you in the amount of \$715.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 128609855829 Routing Transit Number: 124101555.												
Where's My Refund?	Before you call the Oregon Department of Revenue with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Oregon Department of Revenue directly at 1-800-356-4222. From outside of Oregon use 1-503-378-4988. You can also visit the Oregon Department of Revenue web site at https://revenueonline.dor.oregon.gov/tap/_/#4 .												
No Signature Document Needed	No signature form is required since you signed your return electronically.												
What You Need to Keep	Your Electronic Filing Instructions (this form) A copy of your state and federal returns State copies of Forms W-2, W-2G, 1099-G, and any other 1099s Copy of another state's return and proof of tax payment, if applicable Proof of payment of a political contribution, if applicable												
2022 Oregon Tax Return Summary	<table><tr><td>Taxable Income</td><td>\$</td><td>239,870.00</td></tr><tr><td>Total Tax</td><td>\$</td><td>18,742.00</td></tr><tr><td>Total Payments/Credits</td><td>\$</td><td>19,457.00</td></tr><tr><td>Amount to be Refunded</td><td>\$</td><td>715.00</td></tr></table>	Taxable Income	\$	239,870.00	Total Tax	\$	18,742.00	Total Payments/Credits	\$	19,457.00	Amount to be Refunded	\$	715.00
Taxable Income	\$	239,870.00											
Total Tax	\$	18,742.00											
Total Payments/Credits	\$	19,457.00											
Amount to be Refunded	\$	715.00											

2022 Form OR-40-P
Oregon Individual Income Tax Return for Part-year Residents

Oregon Department of Revenue

Page 1 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year ending date (MM/DD/YYYY)

Space for 2-D barcode—do not write in box below

- Extension filed
- Amended return.
If amending for an NOL tax year (YYYY)
NOL, tax year the NOL was generated:
- Form OR-24
- Form OR-243
- Calculated with "as if" federal return
- Federal Form 8379
- Short-year tax election
- Federal Form 8886
- Employment exception
- Disaster relief
- Military



Oregon resident dates: From (MM/DD/YYYY) 05/02/2022 To (MM/DD/YYYY) 12/31/2022

First name SHIV Initial K Date of birth (MM/DD/YYYY) 05/17/1972
Last name MISHRA

Social Security number (SSN)

646-81-0366

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Spouse first name POONAM Initial Spouse date of birth (MM/DD/YYYY) 08/26/1977

Spouse last name

SHUKLA

Spouse SSN

092-69-1997

- First time using this SSN (see instructions)
- Applied for ITIN
- Deceased

Current address

15374 NW ORCHID ST

City

PORTLAND

Country

USA

State ZIP code

OR 97229

Phone

518-416-6648



Page 2 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

MISHRA

646-81-0366

Note: Reprint page 1 if you make changes to this page.

Filing Status (check only one box)

- 1. Single 2. Married filing jointly 3. Married filing separately 4. Head of household 5. Qualifying surviving spouse

Exemptions

6a. Credits for yourself.....6a. 1

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent

6b. Credits for your spouse6b. 1

Check boxes that apply: Regular Severely disabled Someone else can claim you as a dependent

Dependents. List your dependents in order from youngest to oldest.

Dependent 1: First name Initial Dependent 1: Last name

ARYAN MISHRA

Dependent 1: Date of birth (MM/DD/YYYY) Dependent 1: SSN Code *

01/29/2006 939-92-5836 SD

Dependent 1: Check if child has a qualifying disability

Dependent 2: First name Initial Dependent 2: Last name

Dependent 2: Date of birth (MM/DD/YYYY) Dependent 2: SSN Code *

Dependent 2: Check if child has a qualifying disability

Dependent 3: First name Initial Dependent 3: Last name

Dependent 3: Date of birth (MM/DD/YYYY) Dependent 3: SSN Code *

Dependent 3: Check if child has a qualifying disability

*Dependent relationship code (see instructions).

6c. Total number of dependents.....6c. 1

6d. Total number of dependent children with a qualifying disability (see instructions).....6d.



Page 3 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
MISHRA 646-81-0366

Note: Reprint page 1 if you make changes to this page.

6e. Total exemptions. Add lines 6a through 6d..... Total 6e. 3

Table with 4 columns: Income, Federal column (F), Oregon column (S), and description. Rows include: 7. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z. 7F. 270,819.00 7S. 248,141.00; 8. Interest income from Form 1040 or 1040-SR, line 2b. 8F. 285.00 8S. 285.00; 9. Dividend income from Form 1040 or 1040-SR, line 3b. 9F. 9S.; 10. State and local income tax refunds from federal Schedule 1, line 1. 10F. 0.00 10S.; 11. Alimony received from federal Schedule 1, line 2a. 11F. 11S.; 12. Business income or loss from federal Schedule 1, line 3. 12F. 12S.; 13. Capital gain or loss from Form 1040 or 1040-SR, line 7. 13F. 13S.; 14. Other gains or losses from federal Schedule 1, line 4. 14F. 14S.



Page 4 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

MISHRA

646-81-0366

Note: Reprint page 1 if you make changes to this page.

	Federal column (F)		Oregon column (S)
15. IRA distributions from Form 1040 or 1040-SR, line 4b.			
15F.		15S.	
16. Pensions and annuities from Form 1040 or 1040-SR, line 5b.			
16F.		16S.	
17. Schedule E income or loss from federal Schedule 1, line 5.			
17F.	0.00	17S.	
18. Farm income or loss from federal Schedule 1, line 6.			
18F.		18S.	
19. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9.			
19F.	25.00	19S.	25.00
20. Total income. Add lines 7 through 19.			
20F.	271,129.00	20S.	248,451.00

Adjustments

21. IRA or SEP and SIMPLE contributions, from federal Schedule 1, lines 16 and 20.

21F.

21S.

22. Education deductions from federal Schedule 1, lines 11 and 21.

22F.

22S.



Page 5 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
MISHRA 646-81-0366

Note: Reprint page 1 if you make changes to this page.

Adjustments (continued)	Federal column (F)	Oregon column (S)
23. Moving expenses from federal Schedule 1, line 14.		
23F.		23S.
24. Deduction for self-employment tax from federal Schedule 1, line 15.		
24F.		24S.
25. Self-employed health insurance deduction from federal Schedule 1, line 17.		
25F.		25S.
26. Alimony paid from federal Schedule 1, line 19a.		
26F.		26S.
27. Total adjustments from Schedule OR-ASC-NP, line A7 for the federal column and line A8 for the Oregon column.		
27F.		27S.
28. Total adjustments. Add lines 21 through 27.		
28F.		28S.
29. Income after adjustments. Line 20 minus line 28.		
29F.	271,129.00	29S. 248,451.00

Additions

30. Total additions from Schedule OR-ASC-NP, line B7 for the federal column and line B8 for the Oregon column.		
30F.		30S.



Page 6 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name SSN
 MISHRA 646-81-0366

Note: Reprint page 1 if you make changes to this page.

Additions (continued)	Federal column (F)	Oregon column (S)
31. Income after additions. Add lines 29 and 30.		
31F.	271,129.00	31S. 248,451.00

Subtractions

32. Social Security and tier 1 Railroad Retirement Board benefits included on line 19F.		
32F.		
33. Total subtractions from Schedule OR-ASC-NP, line C7 for the federal column and line C8 for the Oregon column.		
33F.		33S.
34. Income after subtractions. Line 31 minus lines 32 and 33.		
34F.	271,129.00	34S. 248,451.00
35. Oregon percentage (see instructions; not more than 100.0%).....		91.6 %

Deductions and modifications

36. Amount from line 34F.....	36.	271,129.00										
37. Oregon itemized deductions. Enter your Oregon itemized deductions from Schedule OR-A, line 23. If you are not itemizing your deductions, enter 0.....	37.	28,359.00										
38. Standard deduction. Enter your standard deduction	38.	4,840.00										
<p>You were: 38a. <input type="checkbox"/> 65 or older 38b. <input type="checkbox"/> Blind Your spouse was: 38c. <input type="checkbox"/> 65 or older 38d. <input type="checkbox"/> Blind</p> <p>Standard deductions</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Single</th> <th>Married filing jointly</th> <th>Married filing separately</th> <th>Qualifying surviving spouse</th> <th>Head of Household</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$2,420</td> <td style="text-align: center;">\$4,840</td> <td style="text-align: center;">\$2,420 or \$0</td> <td style="text-align: center;">\$4,840</td> <td style="text-align: center;">\$3,895</td> </tr> </tbody> </table> <p>See instructions if you are age 65 or older, blind, or if someone can claim you as a dependent. See instructions if you are married filing separately.</p>			Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of Household	\$2,420	\$4,840	\$2,420 or \$0	\$4,840	\$3,895
Single	Married filing jointly	Married filing separately	Qualifying surviving spouse	Head of Household								
\$2,420	\$4,840	\$2,420 or \$0	\$4,840	\$3,895								
39. Enter the larger of line 37 or 38.....	39.	28,359.00										
40. 2022 federal tax liability (see instructions).....	40.	2,900.00										



Page 7 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name MISHRA SSN 646-81-0366

Note: Reprint page 1 if you make changes to this page.

Deductions and modifications (continued)

41. Total modifications from Schedule OR-ASC-NP, line D7 41.
42. Add lines 39, 40, and 41 42. 31,259.00
43. Taxable income. Line 36 minus line 42. If line 42 is more than line 36, enter 0 43. 239,870.00

Oregon tax

44. Tax. Check the appropriate box if you're using an alternative method to calculate your tax (see instructions)..... 44. 20,461.00
44a. [] Schedule OR-FIA-40-P 44b. [] Worksheet FCG 44c. [] Schedule OR-PTE-PY
45. Oregon income tax. Line 44 multiplied by the Oregon percentage from line 35 (see instructions) 45. 18,742.00
46. Interest on certain installment sales 46.
47. Total tax before credits. Add lines 45 and 46 47. 18,742.00

Standard and carryforward credits

48. Exemption credit (see instructions)..... 48.
49. Total standard credits from Schedule OR-ASC-NP, line E16..... 49. 0.00
50. Total standard credits. Add lines 48 and 49 50. 0.00
51. Tax minus standard credits. Line 47 minus line 50. If line 50 is more than line 47, enter 0 51. 18,742.00
52. Total carryforward credits used this year from Schedule OR-ASC-NP, line F9. Line 52 can't be more than line 51 (see Schedule OR-ASC and OR-ASC-NP Instructions) 52.
53. Tax after standard and carryforward credits. Line 51 minus line 52 53. 18,742.00



Page 8 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

MISHRA

646-81-0366

Note: Reprint page 1 if you make changes to this page.

Standard and carryforward credits (continued)

54. Total tax recaptures reported this year from Schedule OR-ASC-NP, line G5 54.

55. Tax including tax recaptures. Line 53 plus line 54 55. 18,742.00

Payments and refundable credits

56. Oregon income tax withheld. Include a copy of your Forms W-2 and 1099 56. 19,457.00

57. Amount applied from your prior year's tax refund 57.

58. Estimated tax payments for 2022. Include all payments you made prior to the filing date of this return, including real estate transactions. Do not include the amount you already reported on line 57 58.

59. Tax payments from a pass-through entity 59.

60. Earned income credit (see instructions)..... 60.



62. Total refundable credits from Schedule OR-ASC-NP, line H7..... 62.

63. Total payments and refundable credits. Add lines 56 through 62 63. 19,457.00

Tax to pay or refund

64. Overpayment of tax. If line 55 is less than line 63, you overpaid. Line 63 minus line 55 64. 715.00

65. Net tax. If line 55 is more than line 63, you have tax to pay. Line 55 minus line 63 65.

66. Penalty and interest for filing or paying late (see instructions) 66.



Page 9 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

MISHRA

646-81-0366

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Tax to pay or refund (continued)

67. Interest on underpayment of estimated tax. Include Form OR-10 67.

Exception number from Form OR-10, line 1: 67a.

Check box if you annualized: 67b.

68. Total penalty and interest due. Add lines 66 and 67 68.

69. Net tax including penalty and interest.

Line 65 plus line 68. This is the amount you owe. 69.

70. Overpayment less penalty and interest.

Line 64 minus line 68. This is your refund. 70.

715.00

71. Estimated tax. Fill in the portion of line 70 you want applied to your open estimated tax account 71.

72. Charitable checkoff donations from Schedule OR-DONATE, line 30 72.

73. Oregon 529 college savings plan deposits from Schedule OR-529, line 5 73.

74. Total. Add lines 71 through 73. The total can't be more than your refund on line 70..... 74.

75. Net refund. Line 70 minus line 74 This is your net refund. 75.

715.00

Direct deposit

76. For direct deposit of your refund, see instructions. Check the box if the final deposit destination is outside the United States:

Type of account:

Checking or

Savings

Account information:

Routing number

Account number

124101555

128609855829

Reserved



Page 10 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

MISHRA

646-81-0366

Note: Reprint page 1 if you make changes to this page.

Sign here. Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Your signature

X

Date (MM/DD/YYYY)

Spouse signature

X

Date (MM/DD/YYYY)

Signature of preparer other than taxpayer

X SELF PREPARED

Date (MM/DD/YYYY)

Preparer phone

Preparer license number

Preparer first name

Initial

Preparer last name

Preparer address

City

State

ZIP code

Signing this return does not grant your preparer the right to represent you or make decisions on your behalf. For more information, see the instructions for the Tax Information Authorization and Power of Attorney for Representation form on our website.

Important: Include a copy of your federal Form 1040, 1040-SR, 1040-X, or 1040-NR. We may adjust your return without it.

Pay the amount due (shown on line 69)

- Online: www.oregon.gov/dor.
By mail: Payable to the Oregon Department of Revenue. Write "2022 Oregon Form OR-40-P" and the last four digits of your SSN or ITIN on your check or money order. If you include a payment with your return, don't include Form OR-40-V payment voucher.

Mail your return

- Non-2-D barcode. If the large 2-D barcode box on the first page of this form is blank:
- Mail tax-due returns to: Oregon Department of Revenue, PO Box 14555, Salem OR 97309-0940.
- Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14700, Salem OR 97309-0930.
2-D barcode. If the large 2-D barcode box on the first page of this form is filled in:
- Mail tax-due returns to: Oregon Department of Revenue, PO Box 14720, Salem OR 97309-0463.
- Mail refund and no-tax-due returns to: Oregon Department of Revenue, PO Box 14710, Salem OR 97309-0460.



Page 11 of 11 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

SSN

MISHRA

646-81-0366

Note: Reprint page 1 if you make changes to this page.

Amended statement. Complete this section only if you're amending your 2022 return or filing with a new SSN.

If filing an amended return, use this space to explain what you're changing. Include the return line numbers and the reason for each change. If your filing status has changed, explain why. Include all supporting forms and schedules when you file your amended return, even if you haven't changed anything on them.

If filing with a new SSN, enter your former identification number.



2022 Schedule OR-A Oregon Itemized Deductions

Oregon Department of Revenue

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Last name

MISHRA

Social Security number (SSN)

646-81-0366

Read instructions carefully before completing. If you itemize, you must include this schedule with your Oregon return.

Medical and dental expenses

Caution! Don't include expenses reimbursed or paid by others.

- | | | |
|---|----|------------|
| 1. Medical and dental expenses (see instructions)..... | 1. | |
| 2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7;
or Form OR-40-N or OR-40-P, line 29F | 2. | 271,129.00 |
| 3. AGI threshold. Multiply line 2 by 7.5% (0.075)..... | 3. | 20,335.00 |
| 4. Medical and dental expense deduction. Line 1 minus line 3. If line 3 is more
than line 1, enter 0 | 4. | |

Taxes you paid

- | | | |
|---|-----|----------|
| 5. State and local income taxes. Don't include Oregon income tax,
including Oregon withholding. | 5. | 1,263.00 |
| 6. Real estate taxes (see instructions) | 6. | 7,377.00 |
| 7. Personal property taxes..... | 7. | 0.00 |
| 8. Reserved..... | 8. | |
| 9. Total income and property taxes. Add lines 5 through 8. Don't enter more than
\$10,000 (\$5,000 if married filing separately) | 9. | 8,640.00 |
| 10. Other taxes. List type and amount: | 10. | |
| 11. Taxes paid deduction. Add lines 9 and 10..... | 11. | 8,640.00 |

Continued on next page



**2022 Schedule OR-A
Oregon Itemized Deductions**

Oregon Department of Revenue

Page 2 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Interest you paid

12. Mortgage interest and points reported on federal Form 1098 12. 19,239.00

13. Mortgage interest not reported on federal Form 1098 13.

14. Points not reported on federal Form 1098..... 14.

Reserved

16. Investment interest (see instructions) 16.

17. **Interest paid deduction.** Add lines 12 through 16 17. 19,239.00

Gifts to charity

18. Gifts by cash or check (see instructions)..... 18.

19. Gifts other than by cash or check (see instructions) 19. 480.00

20. Carryover from prior year..... 20.

21. **Total gifts to charity.** Add lines 18 through 20 21. 480.00

Other miscellaneous deductions

22. List type and amount. **Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation** (see instructions) 22.

Oregon itemized deductions

23. Add lines 4, 11, 17, 21, and 22. Enter the amount from line 23 on Form OR-40, line 16; or Form OR-40-N or OR-40-P, line 37 23. 28,359.00



2022 Schedule OR-ASC-NP

Oregon Adjustments for Form OR-40-N and Form OR-40-P Filers

Oregon Department of Revenue

Page 1 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Instructions: Use this schedule to report adjustments, additions, subtractions, modifications, standard credits, carryforward credits, tax recaptures, and refundable credits that aren't included on Form OR-40-N or Form OR-40-P. File an additional Schedule OR-ASC-NP, if you are claiming more than what will fit on one schedule. For more information, refer to Schedule OR-ASC and OR-ASC-NP Instructions, Publication OR-CODES, or Publication OR-17. **Include this schedule when you file Form OR-40-N or Form OR-40-P.**

Last name

MISHRA

Social Security number (SSN)

646-81-0366

Section A: Adjustments (codes 001-099)

Code Amount in **federal** column

A1. A2.

Amount in **Oregon** column

A3.

Amount in **federal** column

A4. A5.

Amount in **Oregon** column

A6.

Total federal adjustments

A7. **Federal total.** Add lines A2 and A5. Enter on Form OR-40-N or OR-40-P, line 27F..... **Total A7.**

Total Oregon adjustments

A8. **Oregon total.** Add lines A3 and A6. Enter on Form OR-40-N or OR-40-P, line 27S **Total A8.**

Section B: Additions (codes 100-199)

Code Amount in **federal** column

B1. B2.

Amount in **Oregon** column

B3.

Continued on next page



Page 2 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Code Amount in federal column

B4. B5.

Amount in Oregon column

B6.

Total federal additions

B7. Federal total. Add lines B2 and B5. Enter on Form OR-40-N or OR-40-P, line 30F..... Total B7.

Total Oregon additions

B8. Oregon total. Add lines B3 and B6. Enter on Form OR-40-N or OR-40-P, line 30S Total B8.

Section C: Subtractions (codes 300-399)

Code Amount in federal column

C1. C2.

Amount in Oregon column

C3.

Amount in federal column

C4. C5.

Amount in Oregon column

C6.

Total federal subtractions

C7. Federal total. Add lines C2 and C5. Enter on Form OR-40-N or OR-40-P, line 33F..... Total C7.

Total Oregon subtractions

C8. Oregon total. Add lines C3 and C6. Enter on Form OR-40-N or OR-40-P, line 33S Total C8.

Continued on next page



Section D: Modifications (codes 600-699)

Code	Amount
D1.	D2.
D3.	D4.
D5.	D6.
Total modifications	

D7. **Total modifications.** Add lines D2, D4, and D6. Enter on Form OR-40-N or OR-40-P, line 41..... **Total** D7.

Section E: Standard credits (codes 800-834)

Enter state abbreviation if claiming code 802 or 815.

Code	State	Amount
E1. 802	E2. ID	E3. 0.00
E4.	E5.	E6.
E7.	E8.	E9.
E10.	E11.	E12.
E13.	E14.	E15.
Total standard credits		

E16. **Total standard credits.** Add lines E3, E6, E9, E12 and E15. Enter on Form OR-40-N, line 50; or OR-40-P, line 49..... **Total** E16. 0.00

Continued on next page



Page 4 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section F: Carryforward credits (codes 835-889)

Code	Amount from prior year
F1.	F2.
	Amount awarded this year
	F3.
	Total used this year
	F4.

Code	Amount from prior year
F5.	F6.
	Amount awarded this year
	F7.
	Total used this year
	F8.

Total carryforward credits used this year

F9. Total carryforward credits used this year. Add lines F4 and F8. Enter on Form OR-40-N, line 53; or OR-40-P, line 52..... Total F9.

Section G: Tax recaptures (codes 950-999)

Code	Amount
G1.	G2.
G3.	G4.

Total tax recaptures

G5. Total tax recaptures. Add lines G2 and G4. Enter on Form OR-40-N, line 55; or Form OR-40-P, line 54 Total G5.

Continued on next page



Section H: Refundable credits (codes 890-900)

Code	Amount
H1.	H2.
H3.	H4.
H5.	H6.

Total refundable credits

H7. **Total refundable credits.** Add lines H2, H4, and H6. Enter on Form OR-40-N, line 63; or OR-40-P, line 62 **Total** H7.

-You must include this schedule with your Oregon income tax return-



Filing Status [] Single [X] 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:

Form fields for personal information: Your first name and middle initial (SHIV K), Last name (MISHRA), Your social security number (646-81-0366), Spouse's social security number (092-69-1997), Home address (15374 NW ORCHID ST, PORTLAND, OR 97229), and Presidential Election Campaign options.

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 [X] 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

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes dependent ARYAN MISHRA, Son, with a credit for other dependents.

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 is 270,819. Other earned income is 0. Total income is 270,819.

Table for Tax-exempt interest (2a), Qualified dividends (3a), IRA distributions (4a), Pensions and annuities (5a), and Social security benefits (6a).

Table for Taxable interest (2b), Ordinary dividends (3b), Taxable amount (4b, 5b, 6b), Capital gain or loss (7), Other income from Schedule 1, line 10 (8), Total income (9), Adjustments to income (10), Adjusted gross income (11), Standard deduction (12), Qualified business income deduction (13), and Taxable income (15) of 241,410.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	45,609.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	45,609.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	45,109.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	408.
	24	Add lines 22 and 23. This is your total tax	24	45,517.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	46,707.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	624.
	d	Add lines 25a through 25c	25d	47,331.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) <input type="checkbox"/> NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	1,542.
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	1,542.
	33	Add lines 25d, 26, and 32. These are your total payments	33	48,873.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,356.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,356.
Direct deposit? See instructions.	b	Routing number 1 2 4 1 0 1 5 5 5 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 1 2 8 6 0 9 8 5 5 8 2 9		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____	Date _____	Your occupation Engineer	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation HOUSE WIFE	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. (518) 416-6648	Email address _____		

Paid Preparer Use Only

Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
Firm's name Self-Prepared	Firm's address _____		Phone no. _____	Firm's EIN _____

**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 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

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	25.
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	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	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLÉ account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	25.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	25.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	398.
12	Net investment income tax. Attach Form 8960	12	10.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____ _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			408.

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach 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:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____	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 1040-NR, line 20		8

(continued on page 2)

Part 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	1,542.
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	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		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	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-SR, or 1040-NR, line 31		15	1,542.

Electronic Filing Instructions for your 2022 Idaho Tax Return

Important: Your taxes are not finished until all required steps are completed.



SHIV K MISHRA & POONAM SHUKLA
15374 NW ORCHID ST
PORTLAND, OR 97229

Balance Due/Refund	Your Idaho state tax return (Form 43) shows a refund due to you in the amount of \$367.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 128609855829 Routing Transit Number: 124101555.												
Where's My Refund?	Before you call the Idaho State Tax Commission with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Idaho State Tax Commission directly at 1-800-972-7660. From outside of Idaho use 1-888-228-5770. You can also visit the Idaho State Tax Commission web site at http://tax.idaho.gov/ .												
No Signature Document Needed	No signature form is required since you signed your return electronically.												
What You Need to Keep	Your Electronic Filing Instructions (this form) A copy of your state and federal returns Copy of the Other State's tax return, if applicable												
2022 Idaho Tax Return Summary	<table><tr><td>Taxable Income</td><td>\$</td><td>25,429.00</td></tr><tr><td>Total Tax</td><td>\$</td><td>1,070.00</td></tr><tr><td>Total Payments/Credits</td><td>\$</td><td>1,437.00</td></tr><tr><td>Amount to be Refunded</td><td>\$</td><td>367.00</td></tr></table>	Taxable Income	\$	25,429.00	Total Tax	\$	1,070.00	Total Payments/Credits	\$	1,437.00	Amount to be Refunded	\$	367.00
Taxable Income	\$	25,429.00											
Total Tax	\$	1,070.00											
Total Payments/Credits	\$	1,437.00											
Amount to be Refunded	\$	367.00											

Form 43 2022 Part-year Resident and Nonresident Income Tax Return

1555

Amended Return? Check the box. See page 15 of the instructions for reasons to amend, and enter the number that applies. State Use Only MISH

For calendar year 2022 or fiscal year beginning , ending

Please Print or Type Your first name and initial SHIV K Last name MISHRA Your Social Security number (required) 646-81-0366 Deceased in 2022 Spouse's first name and initial POONAM Last name SHUKLA Spouse's Social Security number (required) 092-69-1997 Deceased in 2022 Current mailing address 15374 NW ORCHID ST Forms and instructions available at tax.idaho.gov City PORTLAND State OR ZIP code 97229 Foreign country (if not U.S.)

If the IRS considers you or your spouse a nonresident alien, check here.

Residency Status Check one for yourself and one for your spouse, if a joint return. Resident Yourself Spouse Idaho Resident on Active Military Duty Nonresident Part-year Resident Military Nonresident

Enter the full months in Idaho this year. Yourself Spouse Enter your current state's abbreviation. Yourself Spouse

Filing Status. Check only one box. If married filing jointly or separately, enter spouse's name and Social Security number above.

- 1. Single 2. Married filing jointly 3. Married filing separately 4. Head of household 5. Qualifying widow(er) with qualifying dependents

See instructions, page 16. If someone can claim you as a dependent, leave line 6a blank. Enter "1" on lines 6a and 6b, if they apply. 6a. Yourself 6b. Spouse 6c. Dependents 6d. Total household

Household List your dependents below. If you have more than four dependents, continue on Form 39NR. Enter total number on line 6c. Table with columns: Dependent's first name, Dependent's last name, Dependent's SSN, Dependent's birthdate (mm/dd/yyyy). Row 1: ARYAN, MISHRA, 939-92-5836, 01/29/2006

Idaho Income See instructions, page 16. Table with columns: Description, Idaho Amounts. Rows 7-20: 7. Wages, salaries, tips, etc. 22678 00; 8. Taxable interest income 0 00; 9. Dividend income 00; 10. Alimony received 00; 11. Business income or (loss) 00; 12. Capital gain or (loss) 00; 13. Other gains or (losses) 00; 14. IRA distributions (taxable amount) 00; 15. Pensions and annuities (taxable amount) 00; 16. Rents, royalties, partnerships, S corporations, trusts, etc. 5574 00; 17. Farm income or (loss) 00; 18. Unemployment compensation 00; 19. Other income. Include explanation STATE TAX REFUND 0 00; 20. Total Income. Add lines 7 through 19 28252 00

Continue to page 2.



Idaho Adjustments	See instructions, page 17.		
	21. Deductions for IRAs, health savings accounts, and IRC 501(c)(18)(D) retirement plan	21	00
	22. Moving expenses, alimony paid, and student loan interest	22	00
	23. Deductions for self-employment tax, health insurance, and qualified retirement plans	23	00
	24. Penalty on early withdrawal of savings	24	00
	25. Other deductions. See instructions	25	0 00
	26. Total Adjustments. Add lines 21 through 25	26	0 00
27. Adjusted Gross Income. Subtract line 26 from line 20	27	28252 00	

	Column A - Federal		Column B - Idaho	
28. Enter amount from federal Form 1040, line 11. Enter amount from line 27 in Column B	28	271129 00	28252	00
29. Additions from Form 39NR, Part A, line 5. Include Form 39NR	29	00		00
30. Subtractions from Form 39NR, Part B, line 27. Include Form 39NR	30	0 00		00
31. Total Adjusted Income. Add lines 28 and 29 minus line 30	31	271129 00	28252	00

Standard Deduction for Most People

Single or Married Filing Separately: \$12,950

Head of Household: \$19,400

Married Filing Jointly or Qualifying Widow(er): \$25,900

32. Check —
- a. If age 65 or older Yourself Spouse
 - b. If blind Yourself Spouse
 - c. If your parent or someone else can claim you as a dependent, check here and enter zero on line 63 ..

33. Itemized deductions. Include federal Schedule A. Federal limits apply	33	29719	00
34. State and local income or general sales taxes included on federal Schedule A	34	2623	00
35. Subtract line 34 from line 33. If you don't use federal Schedule A, enter zero	35	27096	00
36. Enter the standard deduction for your filing status. See instructions, page 19, to determine amount if not standard	36	25900	00
37. Enter the larger of line 35 or line 36.....	37	27096	00
38. Idaho percentage. Divide line 31, Column B, by line 31, Column A	38	10.42	%
39. Multiply amount on line 37 by the percentage on line 38 and enter the result here	39	2823	00
40. Qualified business income deduction	40		00
41. Idaho taxable income. Subtract lines 39 and 40 from line 31, Column B	41	25429	00
42. Tax from table or rate schedule. See instructions, page 53	42	1060	00

Credits	43. Income tax paid to other states. Include Form 39NR and other states' returns	43		00
	44. Total credits from Form 39NR, Part E, line 4. Include Form 39NR	44		00
	45. Total business income tax credits from Form 44, Part I, line 10. Include Form 44	45		00
	46. Idaho Child Tax Credit. Computed amount from worksheet on page 21	46	0	00
	47. Subtract lines 43 through 46 from line 42. If less than zero, enter zero	47	1060	00

Other Taxes	48. Fuels use tax due. Include Form 75	48		00
	49. Sales/use tax due on untaxed purchases (online, mail order, and other)	49		00
	50. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	50		00
	51. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	51		00
	52. Permanent building fund tax. Check the box if you received Idaho public assistance payments for 2022..... <input type="checkbox"/>	52	10	00
53. Total Tax. Add lines 47 through 52	53	1070	00	

Continue to page 3.



Donations	I want to donate to:			
	54. Idaho Nongame Wildlife Fund	55. Idaho Children's Trust Fund		
	56. Special Olympics Idaho	57. Idaho Guard and Reserve Family ...		
	58. American Red Cross of Idaho Fund ..	59. Veterans Support Fund		
	60. Idaho Food Bank Fund	61. Opportunity Scholarship Program		
	62. Total Tax Plus Donations. See instructions, page 22. Add lines 53 through 61		62	1070 00
Payments	63. Grocery Credit. Computed amount from worksheet on page 23		63	174 00
	To receive your grocery credit , enter the computed amount on line 63			
	To donate your grocery credit to the Cooperative Welfare Fund, check the box and enter zero on line 63			
	64. Maintaining a home for family member age 65 or older or developmentally disabled. Include Form 39NR		64	00
	65. Special fuels tax refund Gasoline tax refund Include Form 75		65	00
	66. Idaho income tax withheld. Include Form W-2s and any 1099s that show Idaho withholding		66	1263 00
	67. 2022 Form 51 estimated payments and amount applied from 2021 return		67	00
	68. Paid by entity Withheld ABE See instructions. Include Form ID K-1s		68	00
	69. Tax Reimbursement Incentive credit Claim of Right credit See instructions		69	00
	70. Total Payments and Other Credits. Add lines 63 through 69		70	1437 00
Tax Due	71. Tax Due. If line 62 is more than line 70, subtract line 70 from line 62		71	00
	72. Penalty Interest from the due date Enter total		72	00
	Check the box if penalty is caused by an unqualified Idaho medical savings account withdrawal			
	73. Nonrefundable credit from a prior year return. See Form 44 instructions		73	
	74. Total Due. Add lines 71 and 72, then subtract line 73. Pay online or make check payable to the Idaho State Tax Commission		74	00
Refund	75. Overpaid. If line 62 is less than 70, subtract lines 62 and 72 from line 70		75	367 00
	76. Refund 367 Apply to 2023			

77. **Direct Deposit. See instructions, page 25.** Check if final deposit destination is outside of the U.S.

Routing No.

1	2	4	1	0	1	5	5	5
---	---	---	---	---	---	---	---	---

 Checking
 Type of Account:

Account No.

1	2	8	6	0	9	8	5	5	8	2	9				
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--

 Savings

Amended	78. Total due (line 74) or overpaid (line 75)	78	00
	79. Refund from original return plus additional refunds	79	00
	80. Tax paid with original return plus additional tax paid	80	00
	81. Amended tax due or refund. Add lines 78 and 79 then subtract line 80	81	00

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

Sign Here	Your signature (required)	Spouse's signature (if a joint return, both must sign)	Taxpayer's phone number (518) 416-6648
	<input type="checkbox"/> Paid preparer's signature <input type="checkbox"/> SELF PREPARED	Preparer's EIN, SSN, or PTIN	Preparer's phone number
Preparer's address		State	ZIP code
			Date

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
Include a complete copy of your federal return.



Filing Status [] Single [X] 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:

Form fields for personal information: Your first name and middle initial (SHIV K), Last name (MISHRA), Your social security number (646-81-0366), Spouse's social security number (092-69-1997), Home address (15374 NW ORCHID ST, PORTLAND, OR 97229), and Presidential Election Campaign checkboxes.

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 [X] 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

Table for Dependents with columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes entry for ARYAN MISHRA, Son, with child tax credit checked.

Main income table with columns for line numbers and amounts. Includes sections for Income (1a-1z), Attach Sch. B (2a-3a), Standard Deduction (4a-6a), and other income (7-15). Total taxable income is 241,410.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	45,609.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	45,609.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	45,109.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	408.
	24	Add lines 22 and 23. This is your total tax	24	45,517.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	46,707.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	624.
	d	Add lines 25a through 25c	25d	47,331.
	26	2022 estimated tax payments and amount applied from 2021 return	26	
	27	Earned income credit (EIC) <input type="checkbox"/> NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	1,542.
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	1,542.
	33	Add lines 25d, 26, and 32. These are your total payments	33	48,873.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,356.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,356.
Direct deposit? See instructions.	b	Routing number 1 2 4 1 0 1 5 5 5 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 1 2 8 6 0 9 8 5 5 8 2 9		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions **Yes**. Complete below. **No**

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____	Date _____	Your occupation Engineer	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____
Spouse's signature. If a joint return, both must sign. _____	Date _____	Spouse's occupation HOUSE WIFE	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____
Phone no. (518) 416-6648	Email address _____		

Paid Preparer Use Only

Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____	Check if: <input type="checkbox"/> Self-employed
Firm's name Self-Prepared	Firm's address _____			Phone no. _____
Firm's EIN _____				

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	25.
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	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	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	25.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	25.

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

Schedule 1 (Form 1040) 2022

Part II Adjustments to Income

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

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	398.
12	Net investment income tax. Attach Form 8960	12	10.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount: _____	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____ _____	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Reserved for future use		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			408.

**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 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
SHIV K MISHRA & POONAM SHUKLA

Your social security number
646-81-0366

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach 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:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount: _____ _____	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 1040-NR, line 20		8

(continued on page 2)

Part 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	1,542.
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	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		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	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-SR, or 1040-NR, line 31		15	1,542.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)		1
2	Enter amount from Form 1040 or 1040-SR, line 11	271,129.	
3	Multiply line 2 by 7.5% (0.075)	20,335.	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4

Taxes You Paid

5	State and local taxes.		
5a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	20,968.	
5b	State and local real estate taxes (see instructions)	7,377.	
5c	State and local personal property taxes		
5d	Add lines 5a through 5c	28,345.	
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	10,000.	
6	Other taxes. List type and amount: _____		
7	Add lines 5e and 6		7 10,000.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
8a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	19,239.	
8b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____		
8c	Points not reported to you on Form 1098. See instructions for special rules		
8d	Reserved for future use		
8e	Add lines 8a through 8c	19,239.	
9	Investment interest. Attach Form 4952 if required. See instructions.		
10	Add lines 8e and 9		10 19,239.

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	480.	
13	Carryover from prior year		
14	Add lines 11 through 13		14 480.

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount: _____		16
-----------	--	--	-----------

Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17 29,719.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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

2022
Attachment
Sequence No. **08**

Name(s) shown on return

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

**Part I
Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

KEYBANK NATIONAL ASSOCIATION
Citibank Singapore
SBI India

Amount

164.45
102.
19.

1

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

285.45

285.45

2

3

4

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

**Part II
Ordinary Dividends**

(See instructions and the Instructions for Form 1040, 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 dividends shown on that form.

5 List name of payer: _____

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

5

6

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign Accounts and Trusts**

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.

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: See Stmt _____

8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
X	
X	
	X

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2022
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service

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

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

Name(s) shown on return

SHIV K MISHRA & POONAM SHUKLA

Your social security number

646-81-0366

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

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

1a Physical address of each property (street, city, state, ZIP code)

A 6639 E Zaffre Ridge St Boise ID 83716

B
C

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days	QJV
		A	B	C	
A 1		57		308	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

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

Income:	Properties:		
	A	B	C
3 Rents received	3 5,574.		
4 Royalties received	4		
Expenses:			
5 Advertising	5 450.		
6 Auto and travel (see instructions)	6 881.		
7 Cleaning and maintenance	7 165.		
8 Commissions	8 480.		
9 Insurance	9 117.		
10 Legal and other professional fees	10 79.		
11 Management fees	11 446.		
12 Mortgage interest paid to banks, etc. (see instructions)	12 1,629.		
13 Other interest	13		
14 Repairs	14 162.		
15 Supplies	15 65.		
16 Taxes	16 625.		
17 Utilities	17		
18 Depreciation expense or depletion	18		
19 Other (list) <u>Lawn, Driveway repairs</u>	19 475.		
20 Total expenses. Add lines 5 through 19	20 5,574.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 0.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (0.)		
23a Total of all amounts reported on line 3 for all rental properties	23a 5,574.		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c 1,629.		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e 5,574.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 (0.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26 0.		

**SCHEDULE 8812
(Form 1040)**

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

SHIV K MISHRA & POONAM SHUKLA

646-81-0366

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	271,129.
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.	
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c	2d	0.	
3	Add lines 1 and 2d	3	271,129.	
4	Number of qualifying children under age 17 with the required social security number	4	0	
5	Multiply line 4 by \$2,000	5		
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1	
	Caution: 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.			
7	Multiply line 6 by \$500	7	500.	
8	Add lines 5 and 7	8	500.	
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.	
10	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. }	10	0.	
11	Multiply line 10 by 5% (0.05)	11	0.	
12	Is the amount on line 8 more than the amount on line 11?	12	500.	
	<input type="checkbox"/> No. STOP. 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"/> Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the Credit Limit Worksheet A	13	45,609.	
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	500.	

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.

Part II-A Additional Child Tax Credit for All Filers

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

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

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

21	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.		
22	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	22	
23	Add lines 21 and 22	23	
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. } 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

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

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

Social security number of HSA beneficiary.
 If both spouses have HSAs, see instructions.
 646-81-0366

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. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others , 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 0.
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 7,325.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 7,325.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

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	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part 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	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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 for instructions and the latest information.

Name(s) shown on return SHIV K MISHRA & POONAM SHUKLA	Your social security number 646-81-0366
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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	294,203.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	294,203.	
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		44,203.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		398.

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 (RRTA) Compensation			
14 Railroad retirement (RRTA) 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 (RRTA) 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		398.

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	4,890.	
20 Enter the amount from line 1	20	294,203.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,266.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		624.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. 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		624.

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

SHIV K MISHRA & POONAM SHUKLA

Your social security number or EIN

646-81-0366

- 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)

1	Taxable interest (see instructions)		1	285.
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	0.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)			
c	Combine lines 4a and 4b		4c	0.
5a	Net gain or loss from disposition of property (see instructions)			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)			
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	285.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)			
b	State, local, and foreign income tax (see instructions)	23.		
c	Miscellaneous investment expenses (see instructions)			
d	Add lines 9a, 9b, and 9c		9d	23.
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	23.

Part III Tax Computation

12	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-		12	262.
Individuals:				
13	Modified adjusted gross income (see instructions)	271,129.		
14	Threshold based on filing status (see instructions)	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	21,129.		
16	Enter the smaller of line 12 or line 15		16	262.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	10.
Estates and Trusts:				
18a	Net investment income (line 12 above)			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-			
19a	Adjusted gross income (see instructions)			
b	Highest tax bracket for estates and trusts for the year (see instructions)			
c	Subtract line 19b from line 19a. If zero or less, enter -0-			
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

Statement of Specified Foreign Financial Assets

► Go to www.irs.gov/Form8938 for instructions and the latest information.

► Attach to your tax return.

OMB No. 1545-2195

Attachment
 Sequence No. 938

For calendar year 20 22 or tax year beginning , 20 , and ending , 20

If you have attached additional statements, check here Number of additional statements 6

1 Name(s) shown on return SHIV K MISHRA & POONAM SHUKLA	2 Taxpayer identification number (TIN) 646-81-0366
3 Type of filer a <input checked="" type="checkbox"/> Specified individual b <input type="checkbox"/> Partnership c <input type="checkbox"/> Corporation d <input type="checkbox"/> Trust	
4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)	
a Name	b TIN

Part I Foreign Deposit and Custodial Accounts Summary

5 Number of deposit accounts (reported in Part V)	7
6 Maximum value of all deposit accounts	\$ 345,965.
7 Number of custodial accounts (reported in Part V)	
8 Maximum value of all custodial accounts	\$
9 Were any foreign deposit or custodial accounts closed during the tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II Other Foreign Assets Summary

10 Number of foreign assets (reported in Part VI)	7
11 Maximum value of all assets (reported in Part VI)	\$ 0.
12 Were any foreign assets acquired or sold during the tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
13 Foreign deposit and custodial accounts	a Interest	\$ 121.	1040	Schedule B, Line 1
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		
14 Other foreign assets	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

15 Number of Forms 3520 _____ **16** Number of Forms 3520-A _____ **17** Number of Forms 5471 _____
18 Number of Forms 8621 _____ **19** Number of Forms 8865 _____

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input checked="" type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation 0473062011
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year		\$ 63,100.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained Singapore Dollar	(b) Foreign currency exchange rate used to convert to U.S. dollars .7518	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of the Treasury, Website
26a Name of financial institution in which account is maintained Citibank Singapore	b Global Intermediary Identification Number (GIIN) (Optional)	
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Citibank 53, Ang Mo Kio Avenue 3		
28 City or town, state or province, country, and ZIP or foreign postal code Ang Mo Kio SINGAPORE SN 569933		

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.	
a Date asset acquired during tax year, if applicable	
b Date asset disposed of during tax year, if applicable	
c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
32 Maximum value of asset during tax year (check box that applies)	
a <input type="checkbox"/> \$0-\$50,000 b <input type="checkbox"/> \$50,001-\$100,000 c <input type="checkbox"/> \$100,001-\$150,000 d <input type="checkbox"/> \$150,001-\$200,000	
e If more than \$200,000, list value \$	
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
34 If you answered "Yes" to line 33, complete all that apply.	
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
a Name of foreign entity	b GIIN (Optional)
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate	
d Mailing address of foreign entity. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.	
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.	
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty	
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate	
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person	
d Mailing address of issuer or counterparty. Number, street, and room or suite no.	
e City or town, state or province, country, and ZIP or foreign postal code	

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation S7261603J
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 239,177.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7518
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service U.S. DEPARTMENT OF THE TREASURY, website
26a Name of financial institution in which account is maintained Central Provident Fund(Retirement account of Shiv)
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. 238B Thomson Road, #08-00 Tower B Novena Square
28 City or town, state or province, country, and ZIP or foreign postal code Novena SINGAPORE SN 307685

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation 2161405932
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 2,325.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7518
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service U.S. DEPARTMENT OF THE TREASURY, Website
26a Name of financial institution in which account is maintained UOB(United Overseas Bank)
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.
Robinson Road P.O Box 1688
28 City or town, state or province, country, and ZIP or foreign postal code
Singapore SINGAPORE SN 903338

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation 002-78957-4
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [X] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 9,933.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7518
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of the Treasury, Website
26a Name of financial institution in which account is maintained DBS Bank Singapore b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. DBS Bank LTD, 12 Marina blvd, Level 3, Marina Bay Financial Tower 3
28 City or town, state or province, country, and ZIP or foreign postal code Singapore SINGAPORE SN 018982

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation 31034359652
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [X] Account jointly owned with spouse d [] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 1,770.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Indian Rupees
(b) Foreign currency exchange rate used to convert to U.S. dollars .0122
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of Treasury, Website
26a Name of financial institution in which account is maintained State Bank Of India b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Renukoot, Sonbhadra
28 City or town, state or province, country, and ZIP or foreign postal code Renukoot UP IN 231217

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account	a <input checked="" type="checkbox"/> Deposit b <input type="checkbox"/> Custodial	21 Account number or other designation 32518038463
22 Check all that apply	a <input type="checkbox"/> Account opened during tax year c <input checked="" type="checkbox"/> Account jointly owned with spouse	b <input type="checkbox"/> Account closed during tax year d <input checked="" type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year	\$ 7.	
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained Indian Rupees	(b) Foreign currency exchange rate used to convert to U.S. dollars .0122	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of Treasury, Website
26a Name of financial institution in which account is maintained State Bank Of India	b Global Intermediary Identification Number (GIIN) (Optional)	
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. Renukoot Sonbhadra		
28 City or town, state or province, country, and ZIP or foreign postal code Renukoot UP IN 231217		

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation		
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.			
a Date asset acquired during tax year, if applicable			
b Date asset disposed of during tax year, if applicable			
c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset			
32 Maximum value of asset during tax year (check box that applies)			
a <input type="checkbox"/> \$0-\$50,000 b <input type="checkbox"/> \$50,001-\$100,000 c <input type="checkbox"/> \$100,001-\$150,000 d <input type="checkbox"/> \$150,001-\$200,000			
e If more than \$200,000, list value \$			
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
34 If you answered "Yes" to line 33, complete all that apply.			
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.			
a Name of foreign entity		b GIIN (Optional)	
c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate			
d Mailing address of foreign entity. Number, street, and room or suite no.			
e City or town, state or province, country, and ZIP or foreign postal code			
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.			
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.			
a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty			
b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate			
c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person			
d Mailing address of issuer or counterparty. Number, street, and room or suite no.			
e City or town, state or province, country, and ZIP or foreign postal code			

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report in Part V, attach a separate statement for each additional account. See instructions.

20 Type of account a [X] Deposit b [] Custodial 21 Account number or other designation S7783186Z
22 Check all that apply a [] Account opened during tax year b [] Account closed during tax year
c [] Account jointly owned with spouse d [X] No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year \$ 29,653.
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? [X] Yes [] No
25 If you answered "Yes" to line 24, complete all that apply.
(a) Foreign currency in which account is maintained Singapore Dollar
(b) Foreign currency exchange rate used to convert to U.S. dollars .7519
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service US Department of Treasury, Website
26a Name of financial institution in which account is maintained Central Provident Fund(Retirement account of Poonam)
b Global Intermediary Identification Number (GIIN) (Optional)
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. 238B Thomson Road, #08-00 Tower B Novena Square,
28 City or town, state or province, country, and ZIP or foreign postal code Novena SINGAPORE SN 307684

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset 30 Identifying number or other designation
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.
a Date asset acquired during tax year, if applicable
b Date asset disposed of during tax year, if applicable
c [] Check if asset jointly owned with spouse d [] Check if no tax item reported in Part III with respect to this asset
32 Maximum value of asset during tax year (check box that applies)
a [] \$0-\$50,000 b [] \$50,001-\$100,000 c [] \$100,001-\$150,000 d [] \$150,001-\$200,000
e If more than \$200,000, list value \$
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? [] Yes [] No
34 If you answered "Yes" to line 33, complete all that apply.
(a) Foreign currency in which asset is denominated
(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
a Name of foreign entity b GIIN (Optional)
c Type of foreign entity (1) [] Partnership (2) [] Corporation (3) [] Trust (4) [] Estate
d Mailing address of foreign entity. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
Note: If this asset has more than one issuer or counterparty, attach a separate statement with the same information for each additional issuer or counterparty. See instructions.
a Name of issuer or counterparty
Check if information is for [] Issuer [] Counterparty
b Type of issuer or counterparty
(1) [] Individual (2) [] Partnership (3) [] Corporation (4) [] Trust (5) [] Estate
c Check if issuer or counterparty is a [] U.S. person [] Foreign person
d Mailing address of issuer or counterparty. Number, street, and room or suite no.
e City or town, state or province, country, and ZIP or foreign postal code

Section 1.263(a)-1(f)

▶ Attach to your income tax return

Name(s) Shown on Return

SHIV K MISHRA & POONAM SHUKLA

Identification Number

646-81-0366

Tax Year: 2022

Section 1.263(a)-1(f)
De Minimis Safe Harbor Election

The taxpayer elects to make the de minimis safe harbor election under the Regulation 1.263(a)-1(f)

Name:

SHIV K MISHRA & POONAM SHUKLA

Address:

15374 NW ORCHID ST, PORTLAND OR 97229

Identification Number:

646-81-0366

Additional Information From 2022 Federal Tax Return**Schedule B: Interest and Dividend Income****Part III Fgn Accounts and Trusts****Continuation Statement**

Fgn Cd	Fgn Country Name
SN	Singapore
IN	India

Total