# E1040-NR Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2023 OMB No. 1545-0074

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

For the year Jar	ı. 1–C	ec. 31, 2023, or other tax year beginning	ng	,	2023,	ending	,	20	See separate instructions.		
Your first name	and r	niddle initial	Last name Ye				Your ide	our identifying number			
			(Se					(see instri	(see instructions)		
MAHATI AD	YTIC	A	PISI	PATI	20				04-71-4331		
	•	per and street). If you have a P.O. box,	see ins	tructions.					Apt. no.		
		NIA STREET							29		
City, town, or po	ost of	fice. If you have a foreign address, also	comp	lete spaces below			State		IP code		
MOUNTAIN							CA		94041		
Foreign country	nam	9	Foreigr	n province/state/co	ounty		Foreign p	oostal code	e		
Filing Status	X	Single	ately (N	∕IFS) □ Q	ualifyir	ng surviving spouse (	QSS)	☐ Esta	te 🗌 Trust		
	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your depend										
Check only one box.											
Digital Assets	At a	ny time during 2023, did you: (a) receive	e (as a	reward, award, or	payme	ent for property or se	rvices): o	r (b) sell, ex	change, or		
Digital Assets		rwise dispose of a digital asset (or a fir							Yes 🔀 No		
Dependents							(4) Ch	eck the box it	f qualifies for (see inst.):		
(see instructions):		(1) First name Last name		(2) Dependent' identifying numb		(2) Polationahin to va	Chil	d tax credit	Credit for other		
		(1) First name Last name		Identifying numb	)CI	(3) Relationship to you			dependents		
If more than four											
dependents, see											
instructions and check here											
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions)				. 1a	66,269.		
Effectively	b	Household employee wages not repo	`	,					00,203.		
Connected	c	Tip income not reported on line 1a (se		` '							
With U.S.	d	Medicaid waiver payments not reporte						. 1d			
Trade or	е	Taxable dependent care benefits from		. ,		,		. 1e			
Business	f	Employer-provided adoption benefits		•				. 1f			
240000	g	Wages from Form 8919, line 6		· ·				. 1g			
Attach	h										
Form(s) W-2, 1042-S,	i	Reserved for future use									
SSA-1042-S,	j	eserved for future use									
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from	a treaty from Schedule OI (Form 1040-NR), item L,								
here. Also		line 1(e)				1k					
attach	z	Add lines 1a through 1h						. 1z	66,269.		
Form(s) 1099-R if	2a	Tax-exempt interest 2a			<b>b</b> Tax	able interest		. 2b			
tax was	3a	Qualified dividends 3a				inary dividends		. 3b			
withheld.	4a	IRA distributions 4a	-			able amount					
If you did not get a Form	5a										
W-2, see	6	Reserved for future use									
instructions.	7	Capital gain or (loss). Attach Schedule	,	, ,		•			10 170		
	8	Additional income from Schedule 1 (F							-10,470.		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8.		-					55 <b>,</b> 799.		
	10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income										
	11	Subtract line 10 from line 9. This is yo							55,799.		
	12	Itemized deductions (from Schedule	-	•					,		
		deduction (see instructions)							13,850.		
	13a	Qualified business income deduction				1 1	-		,		
	b	Exemptions for estates and trusts onli									
	С	Add lines 13a and 13b	-					. 13c			
	14	Add lines 12 and 13c						. 14	13,850.		
	15	Subtract line 14 from line 11. If zero o	r less,	enter -0 This is y	our <b>ta</b> x	cable income	<u>.</u>	. 15	41,949.		

Form 1040-NR (	2023)										Page <b>2</b>
Tax and	16	Tax (see instructions). Check if any	from For	rm(s): <b>1</b>	814 <b>2</b>	4972	2 3			16	4,811.
Credits	17	Amount from Schedule 2 (Form 1	040), line	3						17	0.
	18	Add lines 16 and 17								18	4,811.
	19	Child tax credit or credit for other	depende	ents from Sched	ule 8812 (F	orm 104	0) .			19	
	20	Amount from Schedule 3 (Form 1	040), line	8						20	
	21	Add lines 19 and 20								21	
	22	Subtract line 21 from line 18. If ze	ero or less	s, enter -0						22	4,811.
	23a	Tax on income not effectively con	nected w	rith a U.S. trade	or business	from					
		Schedule NEC (Form 1040-NR), li	ne 15 .			.	23a				
	b	Other taxes, including self-emplo	•		,	· · · · · · · · · · · · · · · · · · ·					
		line 21				h	23b				
	С	Transportation tax (see instruction	,				23c				
	d	Add lines 23a through 23c								23d	
	24	Add lines 22 and 23d. This is you		x			<del></del>			24	4,811.
Payments	25	Federal income tax withheld from									
	a	Form(s) W-2				- H	25a		9,461.		
	b	Form(s) 1099					25b			_	
	C	Other forms (see instructions) .				_	25c			054	0.461
	d	Add lines 25a through 25c								25d	9,461.
	e f	Form(s) 8805								25e 25f	
		Form(s) 1042-S								25g	
	g 26	2023 estimated tax payments and								25g 26	
	27	Reserved for future use				1	27			20	
	28	Additional child tax credit from So					28			-	
	29	Credit for amount paid with Form		•	,	h	29				
	30	Reserved for future use				- H	30				
	31	Amount from Schedule 3 (Form 1					31			1	
	32									32	
	33	Add lines 25d, 25e, 25f, 25g, 26,								33	9,461.
Refund	34	If line 33 is more than line 24, sub								34	4,650.
	35a	S5a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here							$\square$	35a	4,650.
Direct deposit?	b										
See instructions.	d	Account number 6 2 4 0	5 3	2 2 2							
	е	If you want your refund check ma	ailed to ar	n address outsid	de the Unite	ed State	s not s	shown or	n page 1,		
		enter it here.									
	36	Amount of line 34 you want appli	ed to you	ur 2024 estimat	ed tax .		36				
Amount	37	Subtract line 33 from line 24. This		•							
You Owe		For details on how to pay, go to v	_	•		tions .				37	
	38	Estimated tax penalty (see instruc					38				
Third	•	u want to allow another person to	discuss t			e instruc	tions.		es. Comp		low. 🗵 <b>No</b>
Party Designee	•	lesignee's Phone Personal identifi ame							ication		
Designee	name	penalties of perjury, I declare that I have		no.							f my lmay ladge and
		they are true, correct, and complete. De									
Sign	Your	signature		Date	Your occu	ıpation			If th	e IRS s	ent you an Identity
Here	Your signature					apation.			I		PIN, enter it here
					STUDEN	IT			(see	inst.)	
	Phone			Email address					n=/		
Paid	Prepa	rer's name	Preparer'	's signature			Date		PTIN		Check if:
Preparer		I PRIYA RAM SAGAR GUPTA		PRIYA RAM	SAGAR G	UPTA	04/1	2/2024	P0208		Self-employed
Use Only		sname GLOBAL TAXES L							Phone r		78) 965-9522
	Firm's	address 245 ROONEY C	T E BF	RUNSWICK N	J 08816	5			Firm's E	IN 8	4-3171965

BAA

#### **SCHEDULE 1** (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074

Department of the Treasury Internal Rever

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

Internal Revenue Service	Go to www.irs.gov/Form1040 for instructions and the latest information.					
Name(s) shown on Fo	orm 1040, 1040-SR, or 1040-NR	Your soci	ial security number			
MAHATI ADITYA	PISIPATI	204-71	-4331			

Par	Additional income				
1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach S	Schedule E .	5	-10,470.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
а	Net operating loss	8a	(		
b	Gambling	8b			
С	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	(	)	
е	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
ı	Income from the rental of personal property if you engaged in the rental				
	for profit but were not in the business of renting such property	81			
m	Olympic and Paralympic medals and USOC prize money (see				
	instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
0	Section 951A(a) inclusion (see instructions)	80			
р	Section 461(I) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
S	Nontaxable amount of Medicaid waiver payments included on Form				
	1040, line 1a or 1d	8s	(	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or				
	a nongovernmental section 457 plan	8t		_	
u	Wages earned while incarcerated	8u			
Z	Other income. List type and amount:				
_		8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente	r here	and on Form		40.455
	1040, 1040-SR, or 1040-NR, line 8			10	-10,470.

Schedule 1 (Form 1040) 2023 Page **2** 

Par	t II Adjustments to Income		
11	Educator expenses	. 11	
12	Certain business expenses of reservists, performing artists, and fee-basis government	nent	
	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		
15	Deductible part of self-employment tax. Attach Schedule SE		
16	Self-employed SEP, SIMPLE, and qualified plans		
17	Self-employed health insurance deduction	. 17	
18	Penalty on early withdrawal of savings		
19a	Alimony paid		a
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction		
21	Student loan interest deduction		
22	Reserved for future use		
23	Archer MSA deduction	. 23	
24	Other adjustments:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8l from the		
	rental of personal property engaged in for profit		
С	Nontaxable amount of the value of Olympic and Paralympic medals		
	and USOC prize money reported on line 8m		
d	Reforestation amortization and expenses		
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974		
f	Contributions to section 501(c)(18)(D) pension plans		
g	Contributions by certain chaplains to section 403(b) plans 24g		
_	Attorney fees and court costs for actions involving certain unlawful		
	discrimination claims (see instructions)		
i	Attorney fees and court costs you paid in connection with an award		
	from the IRS for information you provided that helped the IRS detect		
	tax law violations		
j	Housing deduction from Form 2555		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form		
	1041)		
Z	Other adjustments. List type and amount:		
	24z		
25	Total other adjustments. Add lines 24a through 24z		
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and		
	Form 1040, 1040-SR, or 1040-NR, line 10	. 26	

#### **SCHEDULE NEC** (Form 1040-NR)

### Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

Attach to Form 1040-NR. Go to www.irs.gov/Form1040NR for instructions and the latest information. Sequence No. 7B

Your identifying number

MAHATI ADITYA PISIPATI 204-71-4331 Enter **amount of income** under the appropriate rate of tax. See instructions. (d) Other (specify) Nature of Income (a) 10% **(b)** 15% (c) 30% % % Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a 1b Dividend equivalent payments received with respect to section 871(m) transactions 1c 2 Interest: 2a 2b 2c C 3 4 5 Real property income and natural resources royalties . . . 6 7 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings \_\_\_\_\_ 10c Losses Gambling-Residents of countries other than Canada. 11 Other (specify): 12 12 13 Add lines 1a through 12 in columns (a) through (d) . . . . . . . . . . . . 13 14 14 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a 15 Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and 16 (a) Kind of property and description (f) LOSS (g) GAIN (b) Date acquired (c) Date sold (d) Sales price (e) Cost or losses from property sales or (if necessary, attach statement of If (e) is more than (d), If (d) is more than (e), mm/dd/yyyy mm/dd/yyyy other basis exchanges that are from sources descriptive details not shown below) subtract (d) from (e). subtract (e) from (d). within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business 17 Add columns (f) and (g) of line 16 on Schedule D (Form 1040). 18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-18 Form 4797, or both.

#### **SCHEDULE OI** (Form 1040-NR)

### **Other Information**

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information. Answer all questions.

OMB No. 1545-0074 Attachment Sequence No. **7C** 

Department of the Treasury Internal Revenue Service

Name sh	Name shown on Form 1040-NR  Your identifying number									
MAHA	TI ADITYA PISIPATI				204-71-43	331				
Α	Of what country or countries w	vere you a citizen or nationa	al during the tax y	year? INDIA						
В	In what country did you claim	residence for tax purposes	s during the tax y	/ear? India						
С	Have you ever applied to be a	green card holder (lawful p	ermanent resider	nt) of the United States?		☐ Yes	⊠ No			
D	Were you ever:					_				
1.	A U.S. citizen?						⊠ No			
2.	A green card holder (lawful per					∐ Yes	⊠ No			
_	If you answer "Yes" to (1) or (2									
E	If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year.  F1									
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?									
G	List all dates you entered and		•							
	Note: If you're a resident of C									
	check the box for Canada or				Mexico					
	Date entered United States mm/dd/yy	Date departed United Stat mm/dd/yy	es	Date entered United State mm/dd/yy		rted United nm/dd/yy	d States			
	Timin dan yy	Timir dairyy		Timir daryy	<u> </u>	тт, аа, уу				
Н	Give number of days (including	vacation, nonworkdays, and	 d partial days) you	were present in the United	States during:					
	2021	, 2022	, ar	nd <b>2023</b> 365	·					
I	Did you file a U.S. income tax If "Yes," give the latest year ar	return for any prior year?.				⊠ Yes	□No			
J	Are you filing a return for a trus	st?				☐ Yes	⊠ No			
	If "Yes," did the trust have a U.S. person, or receive a contr	J.S. or foreign owner unde	r the grantor trus	st rules, make a distributio	n or loan to a	☐ Yes	□No			
K	Did you receive total compens	ation of \$250,000 or more	during the tax ye	ar?		☐ Yes	⊠ No			
	If "Yes," did you use an alterna	ative method to determine	the source of this	compensation?		☐ Yes	☐ No			
L	Income Exempt From Tax—If complete (1) through (3) below				tax treaty with	a foreign	country,			
1.	1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.									
	(a) Cou	ntry	(b) Tax treaty ar		, , ,	ount of exe	•			
				claimed in prior tax ye	ears income i	n current ta	ax year			
	(e) Total. Enter this amount of	n Form 1040-NR, line 1k. D	o not enter it anv	where else on line 1						
2.	Were you subject to tax in a fo		-			☐ Yes	☐ No			
	Are you claiming treaty benefit					☐ Yes	⊠ No			
	If "Yes," attach a copy of the C	Competent Authority detern	nination letter to	your return.						
M	Check the applicable box if:									
1.	This is the first year you are multiplier with a U.S. trade or business to						onnected			
2.	You have made an election in States as effectively connected						ne United			
For Pa	perwork Reduction Act Notice,	see the Instructions for Fo	rm 1040-NR.	RAA REV 03/07/24 PRO	Schedule O	(Form 1040	)-NR) 2023			

#### **SCHEDULE E** (Form 1040)

#### 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.

Attachment

Department of the Treasury Internal Revenue Service

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

Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return Your social security number 204-71-4331 MAHATI ADITYA PISIPATI 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. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . В If "Yes." did you or will you file required Form(s) 1099? ☐ Yes 1a Physical address of each property (street, city, state, ZIP code) FLAT 101, SAROJINI BLOCK MEDHA REJOICE RK NAGAR ATTAPUR, HYDERABAD IN 500048 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV Days (from list below) above, report the number of fair rental and **Days** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 7 Self-Rental 1 Single Family Residence 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В Income:

Incon	ne:		A		В		C
3	Rents received	3	6	34.			
4	Royalties received	4					
Exper	nses:						
5	Advertising	5					
6	Auto and travel (see instructions)	6					
7	Cleaning and maintenance	7	2,4	98.			
8	Commissions	8					
9	Insurance	9					
10	Legal and other professional fees	10					
11	Management fees	11	2,0	51.			
12	Mortgage interest paid to banks, etc. (see instructions)	12					
13	Other interest	13					
14	Repairs	14	2,7	63.			
15	Supplies	15	1,8	40.			
16	Taxes	16					
17	Utilities	17	1,9	52.			
18	Depreciation expense or depletion	18					
19	Other (list)	19					
20	Total expenses. Add lines 5 through 19	20	11,1	04.			
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 <b>Form 6198</b>	21	-10,4	70.			
22	Deductible rental real estate loss after limitation, if any,						
	on Form 8582 (see instructions)	22	- /		<u> </u>	)(	)
23a	Total of all amounts reported on line 3 for all rental prope			23a	63	34.	
b	Total of all amounts reported on line 4 for all royalty properties			23b			
С	Total of all amounts reported on line 12 for all properties			23c			
d	Total of all amounts reported on line 18 for all properties			23d			
е	Total of all amounts reported on line 20 for all properties			23e	11,10		
24	Income. Add positive amounts shown on line 21. Do not		•			24	
25	Losses. Add royalty losses from line 21 and rental real estate				- t	<b>25</b> (	10,470.)
26	Total rental real estate and royalty income or (loss).	Comb	ine lines 24 and	25. E	nter the result		

here. If Parts II, III, and 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

-10,470.

# Form **8889**

Department of the Treasury

**Health Savings Accounts (HSAs)** 

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. 52

Internal Revenue Service Go to www.
Name(s) shown on Form 1040, 1040-SR, or 1040-NR

MAHATI ADITYA PISIPATI

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 204-71-4331

Betoi	<i>re you begin:</i> Complete Form 8853, Archer MSAs and Long-Term Care Inst	urance Contracts, i	t requii	red.
Part	HSA Contributions and Deduction. See the instructions before com and both you and your spouse each have separate HSAs, complete a			
1	Check the box to indicate your coverage under a high-deductible health plan (Ree instructions			f-only $\square$ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including unextended due date of your tax return that were for 2023. <b>Do not</b> include emp contributions through a cafeteria plan, or rollovers. See instructions	oloyer contributions,	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> monwere, or were considered, an eligible individual with the <b>same</b> coverage, enter family coverage). <b>All others</b> , see the instructions for the amount to enter	\$3,850 (\$7,750 for	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 20 lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time include any amount contributed to your spouse's Archer MSAs	ne during 2023, also	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0		5	3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate H			
	coverage under an HDHP at any time during 2023, see the instructions for the amount		6	3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse h			
	under an HDHP at any time during 2023, enter your additional contribution amount		7	0.
8	Add lines 6 and 7		8	3,850.
9	Employer contributions made to your HSAs for 2023	9 317.		
10		10		
11	Add lines 9 and 10		11	317.
12	Subtract line 11 from line 8. If zero or less, enter -0		12	3,533.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax. See it		13	0.
Part	<b>HSA Distributions.</b> If you are filing jointly and both you and your spot a separate Part II for each spouse.	use each have sepa	arate H	SAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)		14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also contributions (and the earnings on those excess contributions) included on withdrawn by the due date of your return. See instructions	line 14a that were	14b	
С	Subtract line 14b from line 14a		14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)		15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 amount in the total on Schedule 1 (Form 1040), Part I, line 8f	O Also, include this	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Tax</b> (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions includer subject to the additional 20% tax. Also, include this amount in the total or 1040), Part II, line 17c	Schedule 2 (Form	17b	
Part	Income and Additional Tax for Failure To Maintain HDHP Coverage completing this part. If you are filing jointly and both you and your specific complete a separate Part III for each spouse.	ge. See the instruct		
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)	0), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total of 1040). Part II, line 17d	n Schedule 2 (Form	21	

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