Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

- Internal n	levellue Selvice							
Submis	ssion Identification Number (SID)							
Taxpayer	r's name	Social	security	numbe	r			
NIKH	HIL KUMAR NAYINI	853	3-73-	0042				
Spouse's			Spouse's social security number					
Part	Tax Return Information — Tax Year Ending December 31, 2022	 2 (Enter year y	/OU ar	e auth	oriz	ina)		
	whole dollars only on lines 1 through 5.	E (Linter year)	you are	c auti	10112	1119.)		
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.							
	Adjusted gross income		1	1		99,	762.	
	Total tax			2			719.	
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		⊢	3			878.	
4	Amount you want refunded to you			4			159.	
5	Amount you owe			5				
Part I	Taxpayer Declaration and Signature Authorization (Be sure you ge	et and keep a	сору	of yo	ur r	eturr	า)	
return (o to send for any o Agent to payment authorize payment business taxes to persona	wledge and belief, it is true, correct, and complete. I further declare that the amounts in Papriginal or amended) I am now authorizing. I consent to allow my intermediate service provide my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason delay in processing the return or refund, and (c) the date of any refund. If applicable, I author to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution act of my federal taxes owed on this return and/or a payment of estimated tax, and the financial action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to the treatment of the payment (settlement) date. I also authorize the financial institutions involve the receive confidential information necessary to answer inquiries and resolve issues related ali identification number (PIN) below is my signature for the income tax return (original or ame notice funds Withdrawal Consent.	r, transmitter, or on for rejection or ize the U.S. Trea count indicated ir I institution to de terminate the auation requests med in the process to the payment	electror f the tra sury and the tax bit the e thorizat ust be sing of t . I furth	nic retuinsmiss d its de preparentry to receive the electer ack	rn ori ion, (esigna ratior this a revo ed no etroni nowle	ginato b) the ated Fi accou ke (ca later c payi	or (ERO) reason inancial vare for nt. This ancel) a than 2 ment of hat the	
	yer's PIN: check one box only							
X	-	enerate my PIN	3	0 0	4	2	as my	
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	,	Ente	er five di 't enter		out	,	
	I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner P below.							
Your si	ignature ▶ D	ate ▶						
Snouse	e's PIN: check one box only							
Ороца	_	enerate my PIN	.				as my	
	ERO firm name	enerate my r m		er five di	aits. k		as my	
	signature on the income tax return (original or amended) I am now authorizing.			't enter				
	I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner P below.							
Spouse	e's signature ▶ □	ate ▶						
	Practitioner PIN Method Returns Only—continue	e below						
Part II	Certification and Authentication — Practitioner PIN Method Only							
ERO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 2 4	9 6	3	1 9	8	9	
		-	n't enter	r all zer	os			
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual is ted to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I ments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Provi	am submitting th	is retur	n in ac	corda	anće v		
ERO's	signature ▶ □	ate ►						
	ERO Must Retain This Form — See Instruct	ions						
	Don't Submit This Form to the IRS Unless Request							

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

OMB No. 1545-0074

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

For the year Ja	ın. 1–C	Dec. 31, 2022, or other tax year begin	ning	, 2022,	ending	,	20		ee separate structions.
Filing Status	⊠ Single						Es	tate	☐ Trust
Check only one box.	"				•	•			
Your first name	e and	middle initial	Last na	ame			Your id (see ins	-	ng number ns)
NIKHIL K	UMAF	2	NAYI	NI			853-	73-0	042
Home address	(num	ber and street). If you have a P.O. bo	x, see ins	tructions.			•		Apt. no.
2813 W R	IAYC	LN			25	8 0			
City, town, or p	ost o	ffice. If you have a foreign address, a	also comp	lete spaces below.		State		ZIP co	de
IRVING						TX		7506	3
Foreign countr	y nam	е	Foreigi	n province/state/county		Foreign	postal co	de	
Digital Asset		ny time during 2022, did you: (a) recervise dispose of a digital asset (or a					r (b) sell,		
Dependents	s					(4) Ch	eck the box	c if qualif	fies for (see inst.):
(see instructions		(4) First name	_	(2) Dependent's identifying number	(2) Deletienship to w	Chil	ld tax cred	IT I	redit for other
		(1) First name Last nam	е	identifying number	(3) Relationship to you				dependents
If more than fou	r						-		
dependents, see									-
instructions and check here	-								-
	4 -	Total and with five to Faure (a) W O. h.	1 (:						111,592.
Income	1a	Total amount from Form(s) W-2, bo	,	,					111,592.
Effectively	b	Household employee wages not re							
Connected	C	Tip income not reported on line 1a	`	,					
With U.S.	d	Medicaid waiver payments not rep		` '	,				
Trade or	e	Taxable dependent care benefits for Employer-provided adoption benefit for Employer-provided adopt		·			. 1e		
Business	f	Wages from Form 8919, line 6.		•					
Attach	g h	Other earned income (see instructi							
Form(s) W-2,	i	Reserved for future use	,				. 111		
1042-S, SSA-1042-S.		Reserved for future use					. 1j		
RRB-1042-S,	, k	Total income exempt by a treaty from			1 1		. ,		
and 8288-A	Α.								
here. Also attach	z	Add lines 1a through 1h			<u>IN</u>		. 1z		111,592.
Form(s)	2a		 2a	1	able interest				
1099-R if		· —	3a		linary dividends .		. 3b		
tax was withheld.	4a		4a		able amount				
If you did not	-та 5а	-	5a		able amount				
get a Form	6	Reserved for future use	_						
W-2, see	7	Capital gain or (loss). Attach Sched							
instructions.	8	Other income from Schedule 1 (Fo	•	, ,		_	_		-11,830.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and							99,762.
	10	Adjustments to income:		,		-			
	а	From Schedule 1 (Form 1040), line	26		10a				
	b	Reserved for future use							
	С								
	d	Enter the amount from line 10a. Th	ese are y	our total adjustments to	income		. 10d		
	11	Subtract line 10d from line 9. This			99,762.				
	12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard							
	13a								12,950.
	b	Exemptions for estates and trusts							
	С	Add lines 13a and 13b					. 130		
	14								12,950.
	15	Subtract line 14 from line 11. If zer							86,812.

Tax and	16	Tax (see instructions). Check if any from Fo	orm(s): 1 🗌 88	2 2 497	2 3 \square	16	14,719.
Credits	17	Amount from Schedule 2 (Form 1040), lin	e3			17	0.
	18	Add lines 16 and 17				18	14,719.
	19	Child tax credit or credit for other depend	lents from Sched	ule 8812 (Form 104	40)	19)
	20	Amount from Schedule 3 (Form 1040), lin	e8			20)
	21	Add lines 19 and 20				21	ı
	22	Subtract line 21 from line 18. If zero or les	ss, enter -0			22	14,719.
	23a	Tax on income not effectively connected Schedule NEC (Form 1040-NR), line 15			23a		
	b	Other taxes, including self-employment to line 21	•	,	23b		
	С	Transportation tax (see instructions) .			23c		
	d	Add lines 23a through 23c				23	d
	24	Add lines 22 and 23d. This is your total to	ax			24	14,719.
Payments	25	Federal income tax withheld from:					
_	а	Form(s) W-2			25a 15	,878.	
	b	Form(s) 1099			25b		
	С	Other forms (see instructions)			25c		
	d	Add lines 25a through 25c				25	d 15,878.
	е	Form(s) 8805				25	е
	f	Form(s) 8288-A				25	if
	g	Form(s) 1042-S				25	g
	26	2022 estimated tax payments and amour	t applied from 20	21 return		26	6
	27	Reserved for future use			27		
	28	Additional child tax credit from Schedule	8812 (Form 1040)	28		
	29	Credit for amount paid with Form 1040-C			29		
	30	Reserved for future use			30		
	31	Amount from Schedule 3 (Form 1040), lin	e 15		31		
	32	Add lines 28, 29, and 31. These are your	total other paym	ents and refunda	ble credits	32	2
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32.	These are your to	otal payments .		33	15,878.
Refund	34	If line 33 is more than line 24, subtract lin	e 24 from line 33.	This is the amoun	t you overpaid	34	1,159.
	35a	Amount of line 34 you want refunded to	you . If Form 8888	is attached, chec	k here	. 🗌 35	a 1,159.
Direct deposit?	b	Routing number 1 1 1 9 0 0	6 5 9	c Type: 🛛	Checking	Savings	
See instructions.	d	Account number 7 8 7 3 5 5	4 7 5 7				
	е	If you want your refund check mailed to a	an address outsic	le the United State	es not shown on	page 1,	
		enter it here.					
	36	Amount of line 34 you want applied to yo			36		
Amount	37	Subtract line 33 from line 24. This is the a	mount you owe.				
You Owe		For details on how to pay, go to www.irs.	-			37	7
	38	Estimated tax penalty (see instructions)			38		
Third	Do yo	u want to allow another person to discuss	this return with th	ne IRS? See instruc	ctions. \square Ye	s. Complete I	pelow. 🛛 No
Party Designee	Designame	nee's	Phone no.		Persor numbe	nal identification er (PIN)	on
		penalties of perjury, I declare that I have examin- they are true, correct, and complete. Declaration					
Sign	Your	signature	Date	Your occupation		If the IRS	S sent you an Identity
Here				·	_		on PIN, enter it here
				SOFTWARE E	NGINEER	(see inst.	.) [
	Phone		Email address			DTIN	Ta
Paid	•	_ '	r's signature		Date	PTIN	Check if:
Preparer			RIYA RAM SAGAF	R GUPTA TALLAM	04/14/2023	P0208270	
Use Only		name GLOBAL TAXES LLC					678)965-9522
	Firm's	address 245 POOMEY OT F B	DIMONTOW N	T NQQ16		Firm's FIN	84-3171965

Form 1040-NR (2022)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

NIKHIL KUMAR NAYINI

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

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

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

	Sequence No. 01
Your soci	ial security number
952_72	_0042

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-11,830.
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 (<u>)</u>	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
į	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	-	
p	Section 461(I) excess business loss adjustment	8p	-	
q	Scholarship and fellowship grants not reported on Form W-2	8q 8r		
r s	Nontaxable amount of Medicaid waiver payments included on Form	OI	-	
5	1040, line 1a or 1d	8s (
t	Pension or annuity from a nonqualifed deferred compensation plan or	05 (4	
	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. Enter here and on Form 1040, 1040-SE			-11 830

Schedule 1 (Form 1040) 2022 Page **2**

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governr			
	officials. Attach Form 2106	L	12	
13	Health savings account deduction. Attach Form 8889	[13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	[14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction	[17	
18	Penalty on early withdrawal of savings	[18	
19a	Alimony paid		19a	
b	Recipient's SSN			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use	_	22	
23	Archer MSA deduction	L	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			
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
İ	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:			
25			25	
25 26	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 an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	Form 1040 or 1040-on, little 10, or Form 1040-inn, little 10a		20	

SCHEDULE NEC (Form 1040-NR)

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

2022 Attachment Sequence No. 7B

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

	Sequence No. 1 D
Your id	entifying number
853-	73-0042

Name shown on Form 1040-NR
NIKHIL KUMAR NAYINI

Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) (a) 10% (c) 30% **Nature of Income (b)** 15% % % 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 3 4 5 Real property income and natural resources royalties 6 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings _____ 10c Gambling winnings—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 15 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 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-Form 4797, or both. 18

SCHEDULE OI (Form 1040-NR)

Other Information

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

Attach to Form 1040-NR.

Answer all questions.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR Your identifying number 853-73-0042 NIKHIL KUMAR NAYINI Of what country or countries were you a citizen or national during the tax year? INDIA Α In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? X No Were you ever: ☐ Yes X No 1. A U.S. citizen? X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. 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. Ε immigration status on the last day of the tax year. F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2022. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date entered United States Date departed United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2020 ______, 2021 ______, and 2022 ______365 ___. Did you file a U.S. income tax return for any prior year? X Yes No Т If "Yes," give the latest year and form number you filed: 1040NR X No Ves J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a Yes No Κ Yes X No No If "Yes," did you use an alternative method to determine the source of this compensation? L Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties. 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. (d) Amount of exempt (a) Country (b) Tax treaty article (c) Number of months claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 No 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes X No If "Yes," attach a copy of the Competent Authority determination letter to your return. M Check the applicable box if: 1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

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.

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

Attachment Sequence No. **13**

Your social security number

OMB No. 1545-0074

NIKE	HIL KUMAR NAY	INI					:	853-73	3-0042		
Par	Note: If you a	Loss From Rental Real Estate and re in the business of renting personal proper or loss from Form 4835 on page 2, line 40.			e C. See	instru	ctions. If you are	an indiv	idual, rep	ort farm	
		ayments in 2022 that would require you								es 🛛 No	
В	f "Yes," did you or	will you file required Form(s) 1099? .							. 🗌 Y e	es 🗌 No	
1a		s of each property (street, city, state, ZIF									
Α		AN,BLOCK-A,303 TEACHERS COL		<u> </u>	ייי ייזכ	7Τ. Δ NT	ZANA TN 50	12103			
В	BVIC BRONDAVA	AV, BLOCK A, 303 TEACHERD COL	10111	DIDDII	. 11 , 11	יוודאנוי	JANA IN 30	72103			
C											
1b	Type of Property (from list below)	For each rental real estate proper above, report the number of fair in the state proper above.	rental	and	Fair Rental Days			Personal Use Days		QJV	
Α	3	personal use days. Check the QJ			Α		365		0		
В		if you meet the requirements to fi qualified joint venture. See instru			В						
С		quamou joint vontaro. Ooo mottu	0110110	J.	С						
1	of Property: Single Family Resid Multi-Family Resid		tal	5 Land 6 Roya	-		Self-Rental Other (describ	oe)			
							Properties	s:			
Incon					Α		В			С	
3			3		6	50.					
_ 4		<u> </u>	4								
Expe			_								
5			5								
6	•	ee instructions)	6		1 /	70					
7		Cleaning and maintenance			1,4	70.					
8 9			8								
10		rofessional fees	10								
11			11		1,2	40					
12		paid to banks, etc. (see instructions)	12		1,4	40.					
13			13								
14			14		2,9	50					
15			15	3,300.							
16			16		- , -						
17			17		3,5	20.					
18		ense or depletion	18		•						
19			19								
20	Total expenses. A	add lines 5 through 19	20		12,4	80.					
21	result is a (loss), s	rom line 3 (rents) and/or 4 (royalties). If see instructions to find out if you must	21		-11,8	30.					
22		real estate loss after limitation, if any, se instructions)	22	(-	11,83	0.)	()(,		
23a	Total of all amoun	nts reported on line 3 for all rental prope	rties			23a		650.			
b	Total of all amoun	its reported on line 4 for all royalty proper	erties			23b					
С		its reported on line 12 for all properties				23c					
d	Total of all amoun	its reported on line 18 for all properties				23d					
е	Total of all amoun	its reported on line 20 for all properties				23e	12,	480.			
24	•	sitive amounts shown on line 21. Do no		-				24			
25	Losses. Add royal	Ity losses from line 21 and rental real estat	te loss	ses from li	ne 22. E	nter to	otal losses here	25 (11,830.	
26	here. If Parts II, I	estate and royalty income or (loss). (III, IV, and line 40 on page 2 do not a 1040), line 5. Otherwise, include this ar	apply	to you,	also er	iter th	is amount on			-11,830.	