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

Submission Identification Number (SID)	•
Taxpayer's name	Social security number
RAKESH DRUVARAJAN	786-26-8032
Spouse's name	Spouse's social security number
Part I Tax Return Information — Tax Year Endi	ng December 31, 2022 (Enter year you are authorizing.)
Enter whole dollars only on lines 1 through 5.	
Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3	, and 5 blank.
1 Adjusted gross income	
2 Total tax	
3 Federal income tax withheld from Form(s) W-2 and For	
4 Amount you want refunded to you	
Part II Taxpayer Declaration and Signature Auth	norization (Be sure you get and keep a copy of your return)
my knowledge and belief, it is true, correct, and complete. I further return (original or amended) I am now authorizing. I consent to allow to send my return to the IRS and to receive from the IRS (a) an ack for any delay in processing the return or refund, and (c) the date of Agent to initiate an ACH electronic funds withdrawal (direct debit) elepayment of my federal taxes owed on this return and/or a payment authorization is to remain in full force and effect until I notify the Lepayment, I must contact the U.S. Treasury Financial Agent at 1-4 business days prior to the payment (settlement) date. I also authorizations to receive confidential information necessary to answer inquipersonal identification number (PIN) below is my signature for the interest Electronic Funds Withdrawal Consent. Taxpayer's PIN: check one box only I authorize GLOBAL TAXES LLC ERO firm name signature on the income tax return (original or amen I will enter my PIN as my signature on the income tax.)	the income tax return (original or amended) I am now authorizing, and to the best of or declare that the amounts in Part I above are the amounts from the income tax my intermediate service provider, transmitter, or electronic return originator (ERO) nowledgement of receipt or reason for rejection of the transmission, (b) the reason any refund. If applicable, I authorize the U.S. Treasury and its designated Financial try to the financial institution account indicated in the tax preparation software for of estimated tax, and the financial institution to debit the entry to this account. This J.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a 388-353-4537. Payment cancellation requests must be received no later than 2 are the financial institutions involved in the processing of the electronic payment of uiries and resolve issues related to the payment. I further acknowledge that the income tax return (original or amended) I am now authorizing and, if applicable, my ded) I am now authorizing. To enter or generate my PIN To enter or generate my
Your signature ►	Date ▶
Spouse's PIN: check one box only	
☐ I authorize	to enter or generate my PIN as my
ERO firm name	Enter five digits, but
	ax return (original or amended) I am now authorizing. Check this box only filed using the Practitioner PIN method. The ERO must complete Part III
Spouse's signature ▶	Date ►
	od Returns Only—continue below
Part III Certification and Authentication — Pract	itioner 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 Don't enter all zeros
authorized to file for tax year indicated above for the taxpayer(s) in	ture for the electronic individual income tax return (original or amended) I am now indicated above. I confirm that I am submitting this return in accordance with the book for Authorized IRS e-file Providers of Individual Income Tax Returns.
ERO's signature ▶	Date ▶
	This Form — See Instructions the IRS Unless Requested To Do So

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

12(0)222 1

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	nning	, 2022,	ending	,	20		ee separate structions.
Filing Status		Single Married filing se	. , ,	,	ng surviving spouse		Es	tate	☐ Trust
Check only one box.					·	•			
Your first name	e and	middle initial	Last na	ame			Your id		ng number ns)
RAKESH			DRUV	ARAJAN			786-	26-8	032
Home address	(num	ber and street). If you have a P.O. be	ox, see ins	structions.					Apt. no.
5574 DOR	RING	TON ST							
City, town, or p	oost o	ffice. If you have a foreign address,	also comp	lete spaces below.		State		ZIP co	de
LEWIS CE	NTER	1				OH		4303	5
Foreign countr	y nam	е	Foreign	n province/state/county		Foreign	oostal co	de	
Digital Asset		ny time during 2022, did you: (a) receivise dispose of a digital asset (or a					r (b) sell,		
Dependents	8					(4) Ch	eck the box	k if qualif	fies for (see inst.):
(see instructions		(1) First name Last nam	ne	(2) Dependent's identifying number	(3) Relationship to y	Chil	d tax cred	, C	credit for other dependents
If more than fou dependents, see	- 1								
instructions and									
check here									
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see i	nstructions)			. 1a		112,529.
Effectively	b	Household employee wages not re	eported on	Form(s) W-2			. 1b		
Connected	С	Tip income not reported on line 1a	ı (see instr	ructions)			. 1c		
With U.S.	d	Medicaid waiver payments not rep	orted on F	Form(s) W-2 (see instruction	tions)		. 1d		
Trade or	е	Taxable dependent care benefits t	rom Form	2441, line 26			. 1e		
Business	f	Employer-provided adoption bene		·			. 1f		
A44	g	Wages from Form 8919, line 6 .					. 1g		
Attach Form(s) W-2,	h	Other earned income (see instruct	. 1h						
1042-S,	i	Reserved for future use			1i				
SSA-1042-S,	j	Reserved for future use					. <u>1j</u>		
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty fr	om Sched	lule OI (Form 1040-NR), i	tem L,				
here. Also		line 1(e)			1k				
attach	Z	Add lines 1a through 1h					. 1z		112,529.
Form(s) 1099-R if	2 a	•	2a	b Tax	able interest				
tax was	3a	Qualified dividends	3a	b Ord	linary dividends .		. 3b		
withheld.	4a	-	4a	b Tax	able amount		. 4b		
If you did not	5a	_	5a		able amount				
get a Form W-2, see	6	Reserved for future use							
instructions.	7	Capital gain or (loss). Attach Sche							
	8	Other income from Schedule 1 (Fo							-10,329.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	d 8. This is	s your total effectively c	onnected income		. 9		102,200.
	10	Adjustments to income:							
	a								
	b	Reserved for future use							
	C	Reserved for future use							
	d	Enter the amount from line 10a. The							
	11	Subtract line 10d from line 9. This							102,200.
	12	Itemized deductions (from Schededuction (see instructions).	aty 12		12,950.				
	13a	Qualified business income deduct	ion from F	orm 8995 or Form 8995-	A . 13a				
	b	Exemptions for estates and trusts	only (see i	instructions)	13b				
	С	Add lines 13a and 13b					. 130	;	
	14	Add lines 12 and 13c					. 14		12,950.
	15	Subtract line 14 from line 11. If zer	o or less.	enter -0 This is vour ta	xable income .		. 15		89,250.

Form 1040-NR (2022)										Page 2
Tax and	16	Tax (see instructions). Check if ar	ny from For	rm(s): 1 88	314 2	4972	2 3			16	15,262.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	15,262.
	19	Child tax credit or credit for other	er depende	ents from Sched	ule 8812 (F	orm 104	10) .			19	
	20	Amount from Schedule 3 (Form	1040), line	8						20	
	21	Add lines 19 and 20								21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0						22	15,262.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),					23a				
	b	Other taxes, including self-empl	,	,	•	′′	23b				
	С	Transportation tax (see instruction	ons)				23c				
	d	Add lines 23a through 23c								23d	
	24	Add lines 22 and 23d. This is yo	ur total ta :	x						24	15,262.
Payments	25	Federal income tax withheld from	n:								
	а	Form(s) W-2					25a	22	2,223.		
	b	Form(s) 1099					25b				
	С	Other forms (see instructions)					25c				
	d	Add lines 25a through 25c								25d	22,223.
	е	Form(s) 8805								25e	
	f	Form(s) 8288-A								25f	
	g	Form(s) 1042-S								25g	
	26	2022 estimated tax payments ar								26	
	27	Reserved for future use				1	27			4	
	28	Additional child tax credit from S		•		1	28			-	
	29	Credit for amount paid with Forr					29			- 1	
	30	Reserved for future use				i	30			4	
	31	Amount from Schedule 3 (Form									
	32	Add lines 28, 29, and 31. These								32	
	33	Add lines 25d, 25e, 25f, 25g, 26								33	22,223.
Refund	34	If line 33 is more than line 24, su					•	-		34	6,961.
5	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here								35a	6,961.
Direct deposit? See instructions.	b	Routing number									
	d					10			_		
	е	If you want your refund check m									
	26	enter it here.		0002 aatimat						-	
Amarunt	36 37	Amount of line 34 you want app Subtract line 33 from line 24. Th					36				
Amount You Owe	31	For details on how to pay, go to		-		ctions				37	
rou Owe	38	Estimated tax penalty (see instru	-	-			38			01	
Third		u want to allow another person to				e instruc			es. Comp	lete bel	ow. 🛛 No
Party	•	•	, diocaco t			o in loti de) ti 0110.				o <u>- 110</u>
Designee	Designee's Phone Personal ide name no. number (PIN								ication		
		penalties of perjury, I declare that I ha they are true, correct, and complete. [
Sign	Yours	signature		Date	Your occu	upation			If the	e IRS s	ent you an Identity
Here				SOFTWA	•	NGIN:	EER	I .	ection inst.)	PIN, enter it here	
İ	Phone	e no.		Email address							
Paid	Prepa	rer's name	Preparer	's signature			Date		PTIN		Check if:
Ι άνλη ορτύλ όλη άλαλο απότη πλιίλη Ι άνδη ορτύλ κάμ όλ						'ALLAM	04/1	5/2023	P02082	2703	Self-employed
Preparer	Firm's name GLOBAL TAXES LLC Phone n								o. (6	78)965-9522	
Use Only	Firm's	address 245 ROONEY (CT E BF	RUNSWICK N	J 08816	5			Firm's E	IN 8	4-3171965

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

RAKESH DRUVARAJAN

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 social security number
786-26-8032

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. Atta		5	-10,329.
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	0- (
	1040, line 1a or 1d	8s (4	
t	Pension or annuity from a nonqualifed deferred compensation plan or	0.		
	a nongovernmental section 457 plan	8t	-	
u –	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:	0_		
0	Total other income. Add lines to through 07	8z		
9 10	Total other income. Add lines 8a through 8z		9	-10,329.
10	Combine lines i through i and 3. Enter here and on Form 1040, 1040-3h	, 01 1040-1110, 11116 0	IU	-10,329.

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 governing			
	officials. Attach Form 2106	[12	1
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	[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			O.F.	
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 of 1040-3n, lifte 10, of Form 1040-1nn, lifte 10a		20	

SCHEDULE NEC (Form 1040-NR)

Department of the Treasury

Internal Revenue Service

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

Go to www.irs.gov/Form1040NR for instructions and the latest information. Attach to Form 1040-NR.

OMB No. 1545-0074

Sequence No. **7B**

Name shown on Form 1040-NR RAKESH DRUVARAJAN Your identifying number 786-26-8032

∟nter a	amount of income und	er tne	appropriate rate of tax. See instructions.			<u> </u>	1	1	+		
		Nature of Income				(a) 10%	(b) 15%	(c) 30%	· ' '	er (specify)	
					1				%	%	
1	Dividends and divide										
a	Dividends paid by U.		•		1a						
b		_	corporations		1b						
С		ayme	nts received with respect to section 871(m) tr	ansactions	1c						
2	Interest:										
а					2a						
b			ns		2b						
С					2c						
3	Industrial royalties (p	atents	s, trademarks, etc.)		3						
4	•		right royalties		4						
5	Other royalties (copy	rights	, recording, publishing, etc.)		5						
6	Real property income	e and	natural resources royalties		6						
7	Pensions and annuit	ies .			7						
8	Social security benef	fits .			8						
9	Capital gain from line	e 18 b	elow	9							
10	Gambling – Residents of Canada only. Enter net income in column (c). If zero or less, enter -0										
а	Winnings										
b			<u></u>		10c						
11	Gambling winnings-	-Resid	dents of countries other than Canada.		11						
12	Other (specify):										
					12						
13			columns (a) through (d)		13						
14	Multiply line 13 by r	ate of	tax at top of each column		14						
15	Tax on income not e	ffectiv	ely connected with a U.S. trade or business						-NR, line 23a 15		
			Capital Gains and	l Losses I	From	Sales or Excha	anges of Proper	ty			
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not		16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy		(c) Date sold mm/dd/yyyy (d) Sales price		(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).	
	ely connected with a U.S. s. Do not include a gain										
or loss	on disposing of a U.S. real										
	y interest; report these nd losses on Schedule D										
(Form 1	•										
	property sales or ges that are effectively										
connec	ted with a U.S. business	17	Add columns (f) and (g) of line 16					17	()	,	
	edule D (Form 1040), 797, or both.		Capital gain. Combine columns (f) and (er -0 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.

Attachment

OMB No. 1545-0074

Department of the Treasury

Internal Revenue Service Answer all questions. Sequence No. 7C Name shown on Form 1040-NR Your identifying number 786-26-8032 RAKESH DRUVARAJAN 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? India 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. (a) Country (b) Tax treaty article (c) Number of months (d) Amount of exempt claimed in prior tax years income in current tax vear

- 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

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?

If "Yes," attach a copy of the Competent Authority determination letter to your return.

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

Yes

No

X No

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 RAKESH DRUVARAJAN 786-26-8032 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 2022 that would require you to file Form(s) 1099? See instructions . 1a Physical address of each property (street, city, state, ZIP code) VIGNESH NILAYA SRINIVASAPUR KARNATAKA IN 563135 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and Davs **Davs** 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 1 Single Family Residence 7 Self-Rental 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 694. 4 Royalties received 4 **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 1,957. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 11 Management fees 11 2,247. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 2,610. 14 14 Repairs . . . 15 Supplies 15 2,366. 16 16 Taxes 17 17 1,843. 18 18 Depreciation expense or depletion 19 19 Other (list) 20 20 Total expenses. Add lines 5 through 19 11,023. 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 -10,329.22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) -10.329. 694. 23a Total of all amounts reported on line 3 for all rental properties Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 11,023. Total of all amounts reported on line 20 for all properties 23e 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 10,329. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on

-10,329.

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2