## Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

ERO's signature ▶

### 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)		
Faxpayer's name	Social securi	ty number
GURU KUMAR MALINENI	114-02	-6140
Spouse's name	Spouse's soc	cial security number
SAI PRASANNA ABBURU	993-91	-4723
Part I Tax Return Information — Tax Year Ending December 31, 2023 (E	nter year you a	re 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		<b>1</b> 108,526.
2 Total tax		2 8,580.
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099		<b>3</b> 13,179.
4 Amount you want refunded to you		4 4,599.
5 Amount you owe		5
Part II Taxpayer Declaration and Signature Authorization (Be sure you get a Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or american).		<del> </del>
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, traco send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for or any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize to Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account oayment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to term to ayment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation obusiness days prior to the payment (settlement) date. I also authorize the financial institutions involved in taxes to receive confidential information necessary to answer inquiries and resolve issues related to the observable in the payment (PIN) below is my signature for the income tax return (original or amended electronic Funds Withdrawal Consent.	ansmitter, or electron rejection of the transfer rejection of the transfer value of the U.S. Treasury and indicated in the transfer of the authorization requests must be an the processing of the payment. I further processing of the payment. I further processing of the payment.	onic return originator (ERO) ransmission, (b) the reason and its designated Financia ax preparation software for entry to this account. This ation. To revoke (cancel) are received no later than 2 f the electronic payment of the racknowledge that the
Taxpayer's PIN: check one box only		
X I authorize GLOBAL TAXES LLC to enter or generation to enter or generation to enter or generation to enter or generation.	En	ter five digits, but on't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.		
I will enter my PIN as my signature on the income tax return (original or amended) I a if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN n below.		
Your signature ► Guru Kumar Malineni Date	<b>▶</b> 03/27/2024	1
Spouse's PIN: check one box only		
I authorize GLOBAL TAXES LLC to enter or generation between the income tax return (original or amended) I am now authorizing.	En	4 7 2 3 as my ter five digits, but n't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I a if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN n below.		
Spouse's signature ▶ sai prasanna Abburu Date	▶ 03/27/202	4
Practitioner PIN Method Returns Only—continue be	elow	
Part III Certification and Authentication — Practitioner PIN Method Only		
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.		6 0 8 2 7 1 er all zeros
certify that the above numeric entry is my PIN, which is my signature for the electronic individual incorauthorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am stepsified in the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers	submitting this retu	urn in accordance with the

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Date ▶

# E1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



OMB No. 1545-0074

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

For the year Jan.	1–Dec	c. 31, 2023, or other tax year beginning		, 2023, end	ling			, 20		See se	parate ins	tructions.
Your first name	and m	iddle initial	Last n	ame						Your so	ocial securi	ty number
GURU KUM	AR		МАТ.	INENI						114	02 6	140
		s first name and middle initial	Last n									curity number
SAI PRAS			ABB	IIRII						993	91 4	723
		er and street). If you have a P.O. box, see					1	Apt. no.				ion Campaign
8100 MEM								1204	- 1		here if you,	
		ce. If you have a foreign address, also co	mplete	spaces below.	Sta	ate	ZIP c			•	٠,	ntly, want \$3
PLANO					T	X	750	24			o this fund. Iow will not	Checking a
Foreign country	name			Foreign province/state/	_			n postal c			x or refund	0
											You	Spouse
Filing Status		Single				☐ Head of h	ouseh	old (HOI	<u>-</u> -			
Check only		Married filing jointly (even if only or	ne had	income)				`	,			
one box.		Married filing separately (MFS)		•		☐ Qualifying	survi	ing spo	use (0	QSS)		
0.10 007.1	If y	you checked the MFS box, enter the	name	of your spouse. If you	u che						ild's name	if the
	-	ialifying person is a child but not you		ndont:								
<u></u>	^+	ti di 0000 did (-)	-: (									
Digital		ny time during 2023, did you: (a) rece nange, or otherwise dispose of a digi					-				Yes	⊠ No
Assets							:): (3	e iiisiiu	Ction	5.)		
Standard Deduction		neone can claim: You as a de	•	•		•						
Deduction	Ш,	Spouse itemizes on a separate return	n or yo	u were a dual-status	aller	1						
Age/Blindness	You	: Were born before January 2, 1	959	Are blind Spo	ouse	: Uwas bor	rn bef	ore Janu	ary 2	, 1959	☐ Is b	lind
Dependents	(see	instructions):		(2) Social security	,	(3) Relationsh	<sub>nip</sub> (4	l) Check t	he bo	x if quali	ifies for (see	e instructions):
If more	(1) F	irst name Last name		number		to you		Child t	ax cre	edit	Credit for ot	ther dependents
than four												
dependents, see instructions												
and check	·											
here											<u> </u>	
Income	1a	Total amount from Form(s) W-2, be	ox 1 (s	ee instructions) .						1a	1.	29,847.
Attach Form(s)	b	Household employee wages not re	eported	d on Form(s) W-2 .						1b	)	
W-2 here. Also	С	Tip income not reported on line 1a	ı (see ir	nstructions)						10	;	
attach Forms W-2G and	d	Medicaid waiver payments not rep	orted	on Form(s) W-2 (see i	nstru	uctions)				1d	1	
1099-R if tax	е	Taxable dependent care benefits f		•						1e	,	
was withheld.	f	Employer-provided adoption bene	fits fro	m Form 8839, line 29						1f		
If you did not get a Form	g	Wages from Form 8919, line 6 .								1g	<u>,                                      </u>	
W-2, see	h	Other earned income (see instruction	ions)				٠, ٠			1h	1	0.
instructions.	i	Nontaxable combat pay election (s	see ins	tructions)		<u>li</u>						
	<b>Z</b>	Add lines 1a through 1h	· ;							1z	<u>:</u> 12	29,847.
Attach Sch. B	2a	'	2a	0.5		axable interest				2b	<u> </u>	
if required.	3a		3a	25.		Ordinary divide				3b		27.
Standard	4a		4a			axable amoun				4b		
Deduction for—	5a		5a			axable amoun				5b		
Single or Married filing	6a	,	6a			axable amoun	t		٠ ـ	6b	)	
separately,	c	If you elect to use the lump-sum e		•	`	,				۱ ا		0 240
\$13,850 Married filing	7	Capital gain or (loss). Attach Sched							. L			<u>-2,348.</u>
jointly or Qualifying	8	Additional income from Schedule	•							8		19,000.
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,		•						9		08,526.
\$27,700 • Head of	10	Adjustments to income from Sche								10		00 500
household, \$20,800	11	Subtract line 10 from line 9. This is	•							11		08,526.
If you checked _	12	Standard deduction or itemized		,	,					12		27,700.
any box under Standard	13	Qualified business income deducti	on fror	11 Form 8995 or Form	899	15-A				13	_	27 700
Deduction, see instructions.	14	Add lines 12 and 13								14		27 <b>,</b> 700.
	15	Subtract line 14 from line 11. If zer	o or le	ss enter -U- INIS IS V	OH IT	iaxable incom	ıe			15	• 1	04.07.0

Form 1040 (202	3)								Page <b>2</b>
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 4972	3 🗌		16	9,259.
Credits	17	Amount from Schedule 2, lin						17	
	18	Add lines 16 and 17						18	9,259.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lin	e8					20	679.
	21	•						21	679.
	22	Subtract line 21 from line 18						22	8,580.
	23	Other taxes, including self-er	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is			·			24	8,580.
Payments	25	Federal income tax withheld							,
,	а	Form(s) W-2				<b>25a</b> 13	,179.		
	b	Form(s) 1099				25b			
	С	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c						25d	13 <b>,</b> 179.
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return			26	
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from	n Schedule 8812			28			
	29	American opportunity credit	from Form 8863	3, line 8		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin	e 15			31			
	32	Add lines 27, 28, 29, and 31.				indable credits		32	
	33	Add lines 25d, 26, and 32. T						33	13,179.
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amour	nt you <b>overpaid</b>		34	4,599.
	35a	Amount of line 34 you want i	refunded to you	ı. If Form 8888	is attached, chec	ck here		35a	4,599.
Direct deposit?	b	Routing number 1 2 1	0 0 0 3	5 8	<b>c</b> Type:	Checking S	Savings		
See instructions.	d	Account number 3 2 5	0 8 4 5	5 8 3 0	)   5				
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36			
Amount	37	Subtract line 33 from line 24	. This is the <b>amo</b>	ount you owe.					
You Owe		For details on how to pay, go	o to <i>www.irs.g</i> ov	//Payments or	see instructions .			37	
	38	Estimated tax penalty (see in	structions) .			38			
Third Party Designee		you want to allow another structions	•		n with the IRS?		mplete b	elow.	⊠ No
Ū		signee's		Phone			nal identif	ication	
		me		no.			er (PIN)		
Sign Here		der penalties of perjury, I declare the ief, they are true, correct, and com							
	Yo	ur signature		Date	Your occupation				nt you an Identity
l-:tt0					SOFTWARE E	יאור דאוביבים	(see		IN, enter it here
Joint return? See instructions.	Sn	ouse's signature. If a joint return. <b>h</b>	oth must sign	Date	Spouse's occupati		`		nt vour spouse an
Keep a copy for your records.		Spouse's signature. If a joint return, <b>both</b> must sign.		Buto	HOME MAKEF		Ident	the IRS sent your spouse an dentity Protection PIN, enter it here see inst.)	
	——Ph	one no. (510) 371-3480		Email address		92@GMAIL.CO	 M		
		eparer's name	Preparer's signat	l .		Date Date	PTIN		Check if:
Paid		M PRIYA RAM SAGAR GUPTA			SAR GUPTA		P02082	2703	Self-employed
Preparer		m's name GLOBAL TAX				1 / / /			(678) 965-9522
Use Only		m's address 245 ROONE		NSWICK N	J 08816			s EIN	12.0,000 0022
Go to www irs a		n1040 for instructions and the later			DAA	DEV 03/07/24 DDO			Form <b>1040</b> (2023)

## SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2023
Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

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

GURU KUMAR MALINENI & SAI PRASANNA ABBURU

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

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

Attachment Sequence No. 01

Your social security number 114-02-6140

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	ach Schedule E .	5	-19,001.
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:			
	Substitute Payment from 1099-Misc 1.	8 <b>z</b> 1.		
9	Total other income. Add lines 8a through 8z		9	1.
10	Combine lines 1 through 7 and 9. This is your additional income. Enter	here and on Form		
	1040 1040-SR or 1040-NR line 8		10	-19-000

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

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	e-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				
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)	24a			
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b			
С	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		_	
е	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	04:			
		24i		-	
j	Housing deduction from Form 2555	24j		-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form	041-			
_	1041)	24k			
Z	Other adjustments. List type and amount:	24z			
25				25	
25 26	Total other adjustments. Add lines 24a through 24z			25	_
20	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> Form 1040, 1040-SR, or 1040-NR, line 10	. ⊏nter	nere and on	26	
					le 1 (Form 1040) 2023
	BAA	KEV 03/0	07/24 PRO	JUNEUU	ie i (Fulli 1040) 2023

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

**Additional Credits and Payments** 

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

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

Your social security number

114-02-6140

Department of the Treasury Internal Revenue Service

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

GURU KUMAR MALINENI & SAI PRASANNA ABBURU

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

Par	t I Nonrefundable Credits			
1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441 Form 2441		2	
3	Education credits from Form 8863, line 19		3	679.
4	Retirement savings contributions credit. Attach Form 8880		4	
5a	Residential clean energy credit from Form 5695, line 15		5a	
b	Energy efficient home improvement credit from Form 5695, line 32		5b	
6	Other nonrefundable credits:			
а	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
С	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
е	Reserved for future use	6e		
f	Clean 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		
I	Amount on Form 8978, line 14. See instructions	6I		
m	Credit for previously owned clean vehicles. Attach Form 8936 .	6m		
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 4, 5a, 5b, and 7. Enter here and on Form 1	040, 1040-SR, or		
	1040-NR, line 20		8	679.
		(Co	ontinu	ıed on page 2)

Schedule 3 (Form 1040) 2023 Page **2** 

Par	t II Other Payments and Refundable Credits			
9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
а	Form 2439	13a		
b	Credit for repayment of amounts included in income from earlier years	13b		
С	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
Z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through	n 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31		15	

#### SCHEDULE D (Form 1040)

Department of the Treasury

GURU KUMAR MALINENI & SAI PRASANNA ABBURU

Internal Revenue Service

Name(s) shown on return

### **Capital Gains and Losses**

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **12** 

Your social security number 114-02-6140

-	you dispose of any investment(s) in a qualified opportunity es," attach Form 8949 and see its instructions for additiona	_	-			
Pa		•			e ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to e dollars.	<b>(d)</b> Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
1b	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked					
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked					
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked					
4	Short-term gain from Form 6252 and short-term gain or (le	oss) from Forms 4	684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	S corporations,	estates, and tr		5	
6	Short-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions	y, from line 8 of y		_	6	(
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise			e any long-	7	
Par		-			1	instructions)
lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, I line 2, colum	from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked	983.	3,331.			-2,348.
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked		2, 22			, , , , , , , , , , , , , , , , , , , ,
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
	Net long-term gain or (loss) from partnerships, S corporat Capital gain distributions. See the instructions				12 13	
	Long-term capital loss carryover. Enter the amount, if any <b>Worksheet</b> in the instructions	, from line 13 of y	our <b>Capital Loss</b>	Carryover	14	(
15	Net long-term capital gain or (loss). Combine lines 8a on the back	through 14 in co	olumn (h). Then, go	o to Part III	15	-2.348.

Schedule D (Form 1040) 2023 Page 2

### Part III **Summary** -2,348. 16 Combine lines 7 and 15 and enter the result 16 • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 2,348.) • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Form 8949 (2023) Attachment Sequence No. **12A** Page **2** 

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side GURU KUMAR MALINENI & SAI PRASANNA ABBURU

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).

Social security number or taxpayer identification number 114-02-6140

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II

**Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

🗵 (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

<ul><li>☐ (E) Long-term transactions</li><li>☐ (F) Long-term transactions</li></ul>				is <b>wasn't</b> reporte	ed to the IF	RS	
(a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the <b>Note</b> below	If you enter an enter a c	if any, to gain or loss amount in column (g), ode in column (f). parate instructions.	(h) Gain or (loss) Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g).
MORGAN STANLEY SMITH BARNEY, LLC	01/01/23	12/31/23	983.	3,331.			-2,348.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

-2,348.

983.

3,331

#### **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 GURU KUMAR MALINENI & SAI PRASANNA ABBURU 114-02-6140 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 . . . . . 1a Physical address of each property (street, city, state, ZIP code) 7-15 PARITALA KANCHIKACHERALA MD KRISHAN DT IN 521180 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 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 658. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 3,589. 8 Commissions . . . . . 8 9 9 Insurance . . . 10 10 Legal and other professional fees 3,210. 11 Management fees . . . . . . . . . . . 11 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 14 3,487. Repairs . . . . 2,932. 15 Supplies 15 16 16 Taxes 17 Utilities . . . . . . . 17 3,289. 18 3,005. 18 Depreciation expense or depletion . . . . . . . Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 . . . . . 19,512. 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 -18,854. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . 22 18,854.) 658. Total of all amounts reported on line 3 for all rental properties 23a 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 3,005. 23d Total of all amounts reported on line 18 for all properties 23e 19,512. Total of all amounts reported on line 20 for all properties 24 Income. Add positive amounts shown on line 21. Do not include any losses 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 18,854. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 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 .

-18**,**854.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1
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GURU	J KUMAR MALINENI & SAI	PRASANNA AB	BURU						114-0	2-6140	ı
Cautio	on: The IRS compares amounts	reported on your t	ax retu	urn with a	mounts	shown	n on S				
Part		Partnerships and ceive a distribution, ce 28 and attach the re	nd S ( dispose quired	Corpora of stock, of basis com	tions or receive putation.	e a loan . If you r	repay	yment from an S a loss from an a	corporat		
27	Are you reporting any loss not passive activity (if that loss was see instructions before complete.)	as not reported on	Form	8582), or	unreim	nbursec	d part		ses? If	you ansv	
28	(a) Name		parti	Enter <b>P</b> for nership; <b>S</b> corporation	(c) Che foreiq partner	gn		d) Employer ification number	basis co	heck if mputation quired	(f) Check if any amount is not at risk
Α	GENZWORKFORCE LLC		101 0 (	P	partner	J J	93-	-2216885	1316		TIOUR TISK
В											
C											
D	Passive Income	and Lass		I		No	nnac	ssive Income a	nd Loc		
	(g) Passive loss allowed	(h) Passive incom	ne	(i) Nonpa	assive loss			(i) Section 179 exp			assive income
	(attach Form 8582 if required)	from Schedule K			Schedule			eduction from Forr			chedule K-1
Α						147.					
В											
C D											
29a	Totals										
b	Totals					147.					
30	Add columns (h) and (k) of line	29a							30		
31	Add columns (g), (i), and (j) of li								31	(	147.)
32	Total partnership and S corp			<b>).</b> Combir	ne lines	30 and	31		32		-147.
Part	III Income or Loss From	Estates and Tr	usts								
33		(a)	Name						-	(b) Emp identificatio	
A B											
	Passive	Income and Loss						Nonpassive Inc	come a	nd I oss	
	(c) Passive deduction or loss allo	owed (d		e income			<b>)</b> Dedu	ction or loss		(f) Other inc	
	(attach <b>Form 8582</b> if required	d) fro	m Sche	dule K-1		fro	om <b>Sc</b>	hedule K-1		Schedu	le K-1
A B											
<u>Б</u> 34а	Totals										
b	Totals										
35	Add columns (d) and (f) of line	34a							35		
36	Add columns (c) and (e) of line	34b							36	(	)
37	Total estate and trust income	· ,							37		
Part	IV Income or Loss From	Real Estate Mo	rtgag					<u> </u>		ıl Holde	r
38	(a) Name		Employ cation n	/ei   '		inclusion les Q, line estructions	e 2c	(d) Taxable ind (net loss) fro Schedules Q, I	om		come from les <b>Q</b> , line 3b
39	Combine columns (d) and (e) o	unly Enter the record	t hore	and inclu	ıda in th	10 total	on II.		20		
งย Part	. , , , ,	mny. ⊑mer me resu	riere	and mich	iue III ll	ie iulal	OH III	16 41 DEIOW .	39		
40	Net farm rental income or (loss	s) from <b>Form 4835</b>	Also	complete	line 42	helow			40		
41	Total income or (loss). Combi	,	39, ar	nd 40. Ent	ter the r	esult he			_		-19,001.
42	Reconciliation of farming a farming and fishing income rep (Form 1065), box 14, code B; S AN; and Schedule K-1 (Form 10	and fishing incomported on Form 483 Schedule K-1 (Form	<b>ne.</b> Er 5, line 1120-	nter your 7; Sched S), box 1	<b>gross</b> lule K-1 7, code						
43	Reconciliation for real estate professional (see instructions reported anywhere on Form from all rental real estate activunder the passive activity loss	s), enter the net 1040, Form 1040- vities in which you	incom SR, or mater	e or (los Form 10 ially parti	ss) you 040-NR cipated						

### Form **8863**

## Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury Internal Revenue Service Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 50

Name(s) shown on return

GURU KUMAR MALINENI & SAI PRASANNA ABBURU

Your social security number 114 | 02 | 6140



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

CAUTI							
Part	Refundable American Opportunity Credit						
1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1					
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse						
3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead						
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit						
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse						
6	If line 4 is:						
	• Equal to or more than line 5, enter 1.000 on line 6						
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to	6					
	at least three places)						
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the						
	conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box	7					
8 Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and							
0	on Form 1040 or 1040-SR, line 29. Then go to line 9 below.	8					
Part							
9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) .	9					
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If						
	zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	3,394.				
11	Enter the smaller of line 10 or \$10,000	11	3,394.				
12	Multiply line 11 by 20% (0.20)	12	679.				
13	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse						
14	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead						
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19						
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse						
17	If line 15 is:						
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18						
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	1.000				
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) .	18	679.				
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see						
	instructions) here and on Schedule 3 (Form 1040), line 3	19	679.				

Name(s) shown on return	Your social	security	number	_
GURU KUMAR MALINENI & SAI PRASANNA ABBURU	114	02	6140	

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CA	IJΤ	ION

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Par	Part III Student and Educational Institution Information. See instructions.					
20	Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of				
	GURU KUMAR	your tax return)				
	MALINENI	114-02-6140				
	22 Educational institution information (see instructions)					
а	. Name of first educational institution	<b>b.</b> Name of second educational institution (if any)				
	UNIVERSITY OF THE CUMBERLANDS					
(	<ol> <li>Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</li> </ol>	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.				
	6188 COLLEGE STATION DRIVE					
	WILLIAMSBURG KY 40769					
(	2) Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T ☐ Yes ☐ No from this institution for 2023?				
(	B) Did the student receive Form 1098-T from this institution for 2022 with box ☐ Yes ☒ No 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2022 with box  Yes  No 7 checked?				
(4	1) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.				
	61-0470593					
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?	$\square$ Yes — <b>Stop!</b> So to line 31 for this student. $\boxtimes$ No — Go to line 24.				
24	Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2023 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	▼ Yes — Go to line 25.				
25	Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	▼ Yes - <b>Stop!</b> Go to line 31 for this student. □ No - Go to line 26.				
26	Was the student convicted, before the end of 2023, of a felony for possession or distribution of a controlled substance?	Yes — <b>Stop!</b> Go to line 31 for this student. No — Complete lines 27 through 30 for this student.				
CAUT	you complete lines 27 through 30 for this student, don't o	ifetime learning credit for the <b>same student</b> in the same year. If complete line 31.				
	American Opportunity Credit					
27	Adjusted qualified education expenses (see instructions). Dor					
28	Subtract \$2,000 from line 27. If zero or less, enter -0-					
29						
30	If line 28 is zero, enter the amount from line 27. Otherwise,					
	enter the result. Skip line 31. Include the total of all amounts f	from all Parts III, line 30, on Part I, line 1 .   30				
	Lifetime Learning Credit					
31	Adjusted qualified education expenses (see instructions). Incl III, line 31, on Part II, line 10					