<b>104</b>		artment of the Treasury—Internal Revenue Servi <b>S. Individual Income Ta</b>		turn	202	3	OMB No. 1545	-0074	IRS Use Onl	y—Do not w	vrite or staple in this	space.
For the year Ja	n. 1–Dec	c. 31, 2023, or other tax year beginning		, 2023, ending , 20				, 20	See se	parate instructi	ions.	
Your first name	and mi	iddle initial	Last r	name				Your so	cial security nur	mber		
KISHAN			SAP	ARE						876	37 7807	,
-	pouse's	s first name and middle initial	Last r								's social security	
-	-									597	97 9716	5
Home address	(numbe	er and street). If you have a P.O. box, see	instruc	tions.				A	pt. no.		ntial Election Ca	
120 BUF:	FALOI	E SPRINGS ST									here if you, or yo	
		ce. If you have a foreign address, also co	mplete	spaces be	low.	Sta	ate	ZIP co	ode		if filing jointly, w	
GARNER						NC	C	275	60		this fund. Chec ow will not char	
Foreign countr	y name			Foreign p	rovince/state/	count	ty	Foreig	n postal code		k or refund.	0
											You	Spouse
Filing Status	s 🗆	] Single					Head of h	ouseh	old (HOH)			
Check only		Married filing jointly (even if only o	ne had	income)								
one box.		Married filing separately (MFS)					Qualifying					
		you checked the MFS box, enter the						l or Q	SS box, ent	er the ch	ld's name if the	е
	qu	alifying person is a child but not you	ır depe	endent: _3	SUNEELA MAD	HAVI	ATMAKURI					
Digital	At ar	ny time during 2023, did you: (a) rec	eive (a	s a reward	d, award, or	payr	ment for prope	rty or :	services); o	r (b) sell,		
Assets		hange, or otherwise dispose of a dig						-			🗌 Yes 🛛 🛛	No
Standard	Som	neone can claim: 🗌 You as a de	pende	nt 🗌	Your spous	e as	a dependent					
Deduction		Spouse itemizes on a separate retur	n or yo	ou were a	dual-status	alien	1					
Age/Blindnes	e Vou	: 🗌 Were born before January 2, 1	050	Are bl	lind Soc	ouse	• 🗌 Was bor	n hofe	re January	2 1050	Is blind	
		· · · · · · · · · · · · · · · · · · ·	353					14			ifies for (see instru	
Dependent		irst name Last name		(2) 8	Social security number	/	(3) Relationsh to you		Child tax of		Credit for other de	,
lf more than four	(1)	Lasthane					,					
dependents,				_								
see instruction	s —											
and check here	1											
Income	1a	Total amount from Form(s) W-2, b	ox 1 (s	ee instruc	ctions) .					. 1a	90,	000.
	b	Household employee wages not re								. 1b		
Attach Form(s) W-2 here, Also	с	Tip income not reported on line 1a (see instructions)							. 10	,		
attach Forms	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)						. 1d	1			
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	rom Fo	orm 2441,	, line 26					. 1e	,	
was withheld.	f	Employer-provided adoption bene	fits fro	m Form 8	n Form 8839, line 29					. 1f		
If you did not	g	Wages from Form 8919, line 6 .								. 1g	1	
get a Form W-2, see	h	Other earned income (see instruct								. 1h	ı	0.
instructions.	i	Nontaxable combat pay election (s	see ins	tructions)	)		<b>1</b> i					
	z	Add lines 1a through 1h	• •		· · ·					. 1z	. 90,	000.
Attach Sch. B	2a		2a				axable interest			. 2b		
if required.	<u>3a</u>		3a				Ordinary divide			. 3b		
Standard	4a		4a				axable amoun			. 4b		
Deduction for—	5a	-	5a				axable amoun			. 5b		
<ul> <li>Single or Married filing</li> </ul>	6a	· · _	6a				axable amoun	t		. 6b	·	
separately,	C	If you elect to use the lump-sum e		,		`	,	• •				
\$13,850 Married filing	7	Capital gain or (loss). Attach Sche		•	•		I, check here					<u> </u>
jointly or Qualifying	8	Additional income from Schedule	,							. 8	-14,	
surviving spouse, \$27,700	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,		-		come	е	• •		. 9		396.
<ul> <li>Head of</li> </ul>	10	Adjustments to income from Sche				· ·		• •		. 10		200
household, \$20,800	11	Subtract line 10 from line 9. This is	-					• •	· · ·	. 11		<u>396.</u>
<ul> <li>If you checked any box under</li> </ul>	12	Standard deduction or itemized					 )5 ^	• •	· · ·	. 12		850.
Standard	13 14	Qualified business income deduct Add lines 12 and 13			SSO OF FORM	099	л-н	• •	· · ·	. 13	-	850
Deduction, see instructions.	14 15	Subtract line 14 from line 11. If zer	••••••••••••••••••••••••••••••••••••••	· · ·	 _0_ This is w	· ·	 tavahla incom	 		. 14		<u>850.</u> 546.
	10	Subtract line 14 from line 11. If Zer		ss, enter	-o mis is y	our		. 91		. 15	1 01,	540.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023)

Form 1040 (2023	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	8,843.
Credits	17	Amount from Schedule 2, lin	ie3					17	
	18	Add lines 16 and 17						18	8,843.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lin	ie8					20	7,500.
	21	Add lines 19 and 20						21	7,500.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	1,343.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .			23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>					24	1,343.
Payments	25	Federal income tax withheld							
	а	Form(s) W-2				<b>25a</b> 12	,358.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c						25d	12,358.
If you have a	26	2023 estimated tax payment	ts 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				28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin				31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and ref	undable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				33	12,358.
Refund	34	If line 33 is more than line 24	I, subtract line 2	4 from line 33.	This is the amou	int you <b>overpaid</b>		34	11,015.
	35a	Amount of line 34 you want	refunded to you	J. If Form 8888	is attached, che	ck here	. 🗆	35a	11,015.
Direct deposit?	b								
See instructions.	d	Account number 3 8 5 0 1 9 9 0 8 1 0 6							
	36	Amount of line 34 you want a	applied to your	2024 estimate	edtax	36			
Amount	37	Subtract line 33 from line 24	. This is the amo	ount you owe					
You Owe		For details on how to pay, g	o to www.irs.gov	//Payments or	see instructions			37	
	38	Estimated tax penalty (see ir	nstructions) .			38			
Third Party	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS?				_
Designee	ins	structions				🗌 <b>Yes.</b> C	omplete b	elow.	× No
	De nai	signee's		Phone no.			onal identifi oer (PIN)	cation	
Ciara		der penalties of perjury, I declare th	nat I have examined		accompanying sch		. ,	e hest	of my knowledge and
Sign		ief, they are true, correct, and com							
Here	Yo	ur signature	l	Date	Your occupation		If the	IRS ser	nt you an Identity
							Prote	ction P	IN, enter it here
Joint return?					FULL STACK	.NET DEVELPE	CR (see in	ıst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, <b>k</b>	ooth must sign.	Date	Spouse's occupat	tion			nt your spouse an
your records.							(see in		ection PIN, enter it here
	Dh	(0.25) 010 201	2	Email address	CUNEETA MA		`		
		one no. (925) 819-281. eparer's name	∠ Preparer's signat		SUNCELA.MA	DHU@GMAIL.CO	PTIN		Check if:
Paid		M PRIYA RAM SAGAR GUPTA	SYAM PRIY		גשמוז' סגי		P02082	202	Self-employed
Preparer				A RAM SAU	DAR GUPIA	04/11/2024			
Use Only		m's name GLOBAL TAX	Y CT E BRU	NOMITOR N	J 08816				678) 965-9522
Co to warming and				NOWICK N			Firm's		84-3171965 Form <b>1040</b> (2023)
GO TO WWW.Irs.go	JVIFOM	n1040 for instructions and the late	sumormation.		BAA	REV 03/07/24 PRO			Form 1040 (2023)

SCHEDULE	1
(Form 1040)	

Department of the Treasury

## Additional Income and Adjustments to Income

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

OMB No. 1545-0074 20 3

Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form1040 for instructions and the latest information.		Attachment Sequence No. <b>01</b>
Name(s) shown on Fo	rm 1040, 1040-SR, or 1040-NR	Your soc	ial security number
KISHAN SAPARE		876-37	-7807

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. Atta		5	-14,604.
6	Farm income or (loss). Attach Schedule F.		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b		8b	-	
c	5	8c		
d		8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	E CALLER CALL	8g		
ĥ		8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	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		
ο	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			
		<u>8s (</u>	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u		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> . Enter	here and on Form		14 604
	1040, 1040-SR, or 1040-NR, line 8	<u></u>	10	-14,604.
For Pa	perwork Reduction Act Notice, see your tax return instructions.		Schedule	1 (Form 1040) 2023

Par	t II Adjustments to Income		
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government		
	officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
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 8I 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    24d		
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)	_	
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:		
05	Tatal athen adjustments. Add lines 04a through 04a	05	
25 06	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	06	
		26	
	<b>BAA</b> REV 03/07/24 PRO	Schedule	1 (Form 1040) 2023

Department of the Treasury

## **Additional Credits and Payments**

OMB No. 1545-0074 2

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

	Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1040 for instructions and the latest information.					
		orm 1040, 1040-SR, or 1040-NR			cial s	Sequence No. 03
Par	HAN SAPARE	fundable Credits		876-3	3 / - /	807
1		credit. Attach Form 1116 if required			1	
2	•	child and dependent care expenses from Form 2441,		Attach	-	
	Form 2441				2	
3	Education c	credits from Form 8863, line 19			3	
4	Retirement	savings contributions credit. Attach Form 8880			4	
5a	Residential	clean energy credit from Form 5695, line 15			5a	
b	Energy effic	eient home improvement credit from Form 5695, line 32			5b	
6	Other nonre	efundable credits:				
а	General bus	siness credit. Attach Form 3800	6a			
b	Credit for p	rior year minimum tax. Attach Form 8801	6b			
С	Adoption cr	redit. Attach Form 8839	6c			
d	Credit for th	ne elderly or disabled. Attach Schedule R	6d			
е	Reserved for	or future use	6e			
f	Clean vehic	le credit. Attach Form 8936	6f	7,500.		
g	Mortgage in	nterest credit. Attach Form 8396	6g			
h	District of C	olumbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified ele	ectric vehicle credit. Attach Form 8834	6i			
j	Alternative f	uel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to ho	olders of tax credit bonds. Attach Form 8912	6k			
I	Amount on	Form 8978, line 14. See instructions	61			
m	Credit for p	reviously owned clean vehicles. Attach Form 8936 .	6m			
z	Other nonre	efundable credits. List type and amount:				
			6z			
7	Total other	nonrefundable credits. Add lines 6a through 6z			7	7,500.
8		through 4, 5a, 5b, and 7. Enter here and on Form 10			_	
	1040-NR, lir	ne 20		L	8	7,500.
				(CO	ntini	ued on page 2)

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

Schedule 3 (Form 1040) 2023

Schedule 3 (Form 1040) 2023

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	<b>11</b> Excess social security and tier 1 RRTA tax withheld							
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	13z	14					
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31	D-SR, or 1040-NR,	15					
	BAA REV	03/07/24 PRO	Schedu	ule 3 (Form 1040) 2023				

• Departm	<b>1040)</b> Hent of the Treasury	(From		al estate, royalties, partn Attach to Form 10	040, 1040	-SR, 1040	-NR, or	1041.	·	Cs, etc.)	20 Attachm	<b>23</b>
	Revenue Service shown on return		Go to	www.irs.gov/ScheduleE	ior instr	uctions a	na the la	atest ir	normation.	Vour cooi	Sequence al security r	ce No. 13
. ,	AN SAPARE										7-7807	lumber
Part	-	orlos	e Erom	Rental Real Estate	and Po	valtios				070-3	/=/807	
rait	Note: If yo	u are in	the busine	ess of renting personal pro orm 4835 on page 2, line	operty, use		<b>e C</b> . See	e instru	ctions. If you a	ure an indi	vidual, repo	ort farm
				023 that would require y								
Bl	f "Yes," did you	or will y	you file re	equired Form(s) 1099?							. 🗌 Ye	s 🗌 No
1a	Physical add	ess of e	each prop	perty (street, city, state,	ZIP cod	e)						
Α	305 VAJR	A'S JA	ASMI C	OUNTY ROAD NO 1,	MALAK	KUNTA B	TINANC	CIAL	DISTRICT	GACH	IBOWLI	IN 50003
В												
С												
1b	Type of Prope	rty 2	For ea	ch rental real estate pro	operty lis	ted		Fa	ir Rental	Persor	nal Use	
	(from list below		above	, report the number of f	air rental	and			Days		iys	QJV
Α	3			nal use days. Check the meet the requirements			Α		365		0	
В				ed joint venture. See in:			В					
С			quain		on donori	0.	С					
	of Property:											
	Single Family R			Vacation/Short-Term F	Rental	5 Lan			Self-Rental			
2	Multi-Family Re	sidence	e 4	Commercial		6 Roy	alties	8	Other (desc	ribe)		
									Properti	es:		
Incom	ie:						Α		В			С
3	Rents received	1			3		6	522.				
4	Royalties rece	ved.			4							
Exper												
5	Advertising				5							
6	Auto and trave	l (see in	structior	ns)	6							
7	Cleaning and I	nainten	ance .		7		2,1	.11.				
8	Commissions				8							
9	Insurance .				9							
10	Legal and othe	er profes	ssional fe	es	10							
11					11		2,3	352.				
12	Mortgage inter	est paid	d to bank	s, etc. (see instructions								
13	Other interest				13							
14					14			21.				
15					15		2,6	585.				
16					16							
17					17			252.				
18	<b>.</b>	•	•	tion	10		2,4	05.				
19 00	Other (list)				19		1 - 0					
20				rough 19			15,2	26.				
21	result is a (los	s), see ii	nstructio	nts) and/or 4 (royalties). ns to find out if you mu	ıst							
							-14,6	04.				
22				oss after limitation, if an			1 1		/		(	ν.
00				s)			14,60	· · ·	(	)	(	)
23a			•	on line 3 for all rental pro	•			23a		622.		
b			•	on line 4 for all royalty p	•			23b				
C d			•	on line 12 for all propert				23c	~	105		
d			•	on line 18 for all propert				23d		,405.		
е 24			•	on line 20 for all propert s shown on line 21. <b>Do</b>				23e				
24 25				line 21 and rental real es					 tal losses her		( 1	L4,604.)
25 26				oyalty income or (los								11,004.)
20	i utai refitai re	ai esta	ne anu i	oyany moune or (IOS	<b>aj.</b> Outili	me mes	24 dii0	i∠0. ⊑	.nter trie rest	ut		

**Supplemental Income and Loss** 

SCHEDULE E

**26** Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter 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 .

For Paperwork Reduction Act Notice, see the separate instructions.

26

-14,604.

OMB No. 1545-0074

Form <b>8936</b>	Clean Vehicle Credits				dentifying numl 876-37-75 the tax year.
Department of the Treasury Internal Revenue Service	Attach to your tax return. Go to <i>www.irs.gov/Form</i> 8936 for instructions and the late	A			
Name(s) shown on return				Identifying	g num
KISHAN SAPARE				876-3	7-7
•	a separate Schedule A (Form 8936) for each clean vehicle placed i completing Parts II, III, or IV, must also complete Part I. See "Note			g the tax y	year.
Part I Modifie	d Adjusted Gross Income Amount				
1a Enter the amo	unt from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	1a	75	5,396.	
<b>b</b> Enter any inco	me from Puerto Rico you excluded	1b			
c Enter any amo	unt from Form 2555, line 45	1c			
d Enter any amo	unt from Form 2555, line 50	1d			
		L .			

For Paperwork Reduction Act Notice, see separate instructions.

D D				
С	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
е	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e		2	75 <b>,</b> 396.
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	3a		
b	Enter any income from Puerto Rico you excluded	3b		
с	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d	-	
е	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e		4	
5	Enter the <b>smaller</b> of line 2 or line 4		5	75,396.
Part		3		·
	Note: Individuals can't claim a credit on line 6 if Part I, line 5, is more than	1\$150,000 (\$300,000 if r	married	filing jointly or a
	qualifying surviving spouse; \$225,000 if head of household).			
6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)		6	0.
7	New clean vehicle credit from partnerships and S corporations (see instructions)		7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S of	corporations, stop here		
	and report this amount on Schedule K. All others, report this amount on Form 380	0, Part III, line 1y	8	0.
Part	Credit for Personal Use Part of New Clean Vehicles			
	<b>Note:</b> You can't claim the Part III credit if Part I, line 5, is more than \$ qualifying surviving spouse; \$225,000 if head of household).	150,000 (\$300,000 if m	arried 1	filing jointly or a
9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936) .		9	7,500.
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18		10	8,843.
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)		11	•
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't	claim the personal use		
	part of the credit		12	8,843.
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and			ľ
	1040), line 6f. If line 12 is smaller than line 9, see instructions		13	7,500.
Part	V Credit for Previously Owned Clean Vehicles			
	Note: You can't claim the Part IV credit if Part I, line 5, is more than	\$75,000 (\$150,000 if m	arried f	iling jointly or a
	qualifying surviving spouse; \$112,500 if head of household).			
14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936) .		14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18		15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)		16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't c	laim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040)			
	smaller than line 14, see instructions		18	
Part				
19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)		19	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (		20	
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this			

BAA

K. All others, report this amount on Form 3800, Part III, line 1aa . . . . . . . . . . . . . . . . . 21 REV 03/07/24 PRO

Form 8936 (2023)

OMB No. 1545-2137

Attachment Sequence No. 69

3

2

Identifying number 876-37-7807

## SCHEDULE A (Form 8936)

## **Clean Vehicle Credit Amount**

OMB No. 1545-2137

(FOII	n 8936)			ののつて
		Attach to your tax return.		
	nent of the Treasury Revenue Service	Go to www.irs.gov/Form8936 for instructions and the latest informat	Attachment Sequence No. <b>69A</b>	
Name(s	) shown on return		Identifyin	
-	HAN SAPARE		876-3	7-7807
Par	Vehicle	Details		
1a	Year			2023
b	Make		TESLA	
с	Model		MODEL	Y
2	Vehicle identif	ication number (VIN) (see instructions)...  7 S A Y G D E E ೫	P A	1 0 5 1 5 1
3	Enter date veh	icle was placed in service (MM/DD/YYYY)	04/15	/2023
4		le used primarily outside the United States? Answer "No" if it was but an exception <b>here.</b> You can't claim a credit amount for a vehicle used primarily outside the Un		
5	Does the VIN of definitions.		year? See	e instructions for
6			2 and pla	aced in service during
7 Part	during the tax Yes. Go to No. Stop f	entered on line 2 belong to a <b>qualified commercial clean vehicle</b> acquired after year? See instructions for definitions. Part V. here. You can't use this schedule to figure a credit amount for a vehicle not descr Amount for Business/Investment Use Part of New Clean Vehicle		
8	Did you acquir another person	e the vehicle for use or to lease to others, and not for resale? Answer "No" if you		-
9	Tentative cred	it amount (see instructions)	9	7,500.
10	Business/inve	stment use percentage (see instructions)	10	%
11 Part	entered 100%	by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you on line 10, stop here. Otherwise, go to Part III below	11	0.
12		1 from line 9 in Part II. Stop here and include this credit amount on line 9 in	12	7,500.

For Paperwork Reduction Act Notice, see the Form 8936 instructions. BAA REV 03/07/24 PRO Sci

Schedule A (Form 8936) 2023

Schedule A (Form 8936) 2023 Page 2			
Part IV Credit Amount for Previously Owned Clean Vehicle			
13a	Is the sales price of the vehicle more than \$25,000?		
	Yes. Stop here. The vehicle doesn't qualify for the Part IV credit.		
	□ No.		
h	Did you apprize the vehicle for use and not for receive? Anower "Ne" if you are lessing the vehicle from another person		
b	Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.		
	<ul> <li>Yes.</li> <li>No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or a</li> </ul>	equired for resale	
С	Can you be claimed as a dependent on another person's tax return, such as your parent's return?		
	☐ <b>Yes. Stop here.</b> You can't claim a credit amount if you can be claimed as a dependent.		
	□ No.		
h	le the vehicle a qualified fuel call mater vehicle? See instructions		
d	Is the vehicle a qualified fuel cell motor vehicle? See instructions.		
	<ul> <li>☐ Yes.</li> <li>☐ No.</li> </ul>		
14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	<b>16</b> 4,000.	
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line		
	14 in Part IV of Form 8936	17	
Part	V Credit Amount for Qualified Commercial Clean Vehicle		
18a Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax			
	entities discussed in the instructions applies.	tities discussed in the instructions applies.	
	No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception applies.		
b	Did you acquire the vehicle for use or to leave to others, and not for receive? Answer "Ne" if you are leaving the vehicle from		
D	Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.		
	No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for		
	resale.		
С	Is the vehicle also powered by gas or diesel? See instructions.		
	Yes.		
	□ No.		
19	Enter the cost or other basis of the vehicle. See instructions	19	
20	Section 179 expense deduction (see instructions)	20	
21	Subtract line 20 from line 19	21	
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	
23	Enter the incremental cost of the vehicle. See instructions	23	
24	Enter the smaller of line 22 or line 23	24	
25	Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is		
	14,000 pounds or more)	25	
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V		
-	of Form 8936	26	

Schedule A (Form 8936) 2023