## 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

IIILEIIIAI I	levelide del vice							
Submis	ssion Identification Number (SID)							
Taxpayer	r's name	Social secur	ity numl	oer				
ARUN	IA PAVAN KARTHIK MUNIPALLE	761-28-8526						
Spouse's		Spouse's so			ımber			
Part	, ,	year you	are au	thoriz	<u>zing.)</u>			
	whole dollars only on lines 1 through 5.							
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		Ι.	I				
	Adjusted gross income		1			997.		
	Total tax		2			715.		
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			774.		
	Amount you want refunded to you		5		<u>5,</u>	059.		
Part	Amount you owe	een a coi		OUR I	retur	مر		
	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)							
to send for any Agent to paymen authoriz paymen busines taxes to persona	original or amended) I am now authorizing. I consent to allow my intermediate service provider, transm my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejectley in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. in initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indiction of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate tt, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requisions days prior to the payment (settlement) date. I also authorize the financial institutions involved in the payment confidential information necessary to answer inquiries and resolve issues related to the payment of the payment (PIN) below is my signature for the income tax return (original or amended) I an interpretation of the payment of the payment (PIN) below is my signature for the income tax return (original or amended) I are the payment withdrawal Consent.	ection of the S. Treasury acated in the on to debit the the authorizates must be processing a ayment. I fu	transmistand its of tax preper entry zation. The receipt the elerther acceipt the receipt the receipt the acceipt the access t	ssion, design paration this to this for revolved no ectron sknowl	(b) the ated Fon softwaccouloke (case later lic paying the decayed at the case the c	reason inancial vare for int. This ancel) a than 2 ment of that the		
	nic Funds Withdrawal Consent.							
	yer's PIN: check one box only	5	8   8   !	5 2	6			
×	I authorize GLOBAL TAXES LLC to enter or generate in the second s	ř E	nter five		but	as my		
	signature on the income tax return (original or amended) I am now authorizing.	d	on't ente	r all ze	ros			
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.							
Your si	gnature ▶ Date ▶							
Snous	e's PIN: check one box only	_						
Opous	I authorize to enter or generate	my DINI				as my		
	ERO firm name		nter five	diaits.	_	as IIIy		
	signature on the income tax return (original or amended) I am now authorizing.		on't ente	•				
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.		_			_		
Spouse	e's signature ▶ Date ▶							
	Practitioner PIN Method Returns Only—continue below							
Part I	II Certification and Authentication — Practitioner PIN Method Only							
FRO's	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	2 4 9	6 0	8 2	2 7	1		
2110 0	= 11.71 IN Lines your old algit in trollowed by your live algit con colocted tine.	Don't en						
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income taked to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers of Ir	itting this re	urn in a	accord	lanće v			
ERO's	signature ▶ Date ▶							
	ERO Must Retain This Form — See Instructions							
	Don't Submit This Form to the IRS Unless Requested To D	o So						

# E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



<b>£1040</b>		artment of the Treasury-Internal Revenue Servi		ırn	202	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this space.	
For the year Jai	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	parate i	instructions.	
Your first name	and m	niddle initial	Last nar	ne	<del></del>					,	Your so	cial sec	curity number	_
ARUNA PA	AVAN	KARTHIK	MUNI	PALLE							761	28	8526	
		s first name and middle initial	Last nar								Spouse'		security number	eı
Home address	(numb	er and street). If you have a P.O. box, see	instructio	ons.					Apt. no.		Preside	ntial Ele	ection Campaig	
44263 L	•									- 1			ou, or your	,
		ice. If you have a foreign address, also co	mplete sp	aces belo	ow.	Sta	te	ZIP c	ode		•	•	jointly, want \$3	
FREMONT						CA	4	945	39		•		nd. Checking a not change	ı
Foreign countr	y name		F	oreign pro	ovince/state/	count	у	Foreig	ın postal c		your tax		ınd.	se
Filing Status	s 🗵	Single					Head of ho	ouseh	old (HOF	—— ┨)			<del>_</del>	-
Check only		Married filing jointly (even if only o	ne had ir	ncome)										
one box.		Married filing separately (MFS)					☐ Qualifying	surviv	ing spou	use (C	QSS)			
	lf y	you checked the MFS box, enter the	name o	f your sp	ouse. If you	ı che	cked the HOH	or Q	SS box,	enter	the chi	ld's na	me if the	
	qι	ualifying person is a child but not you	ır depen	dent:										
Digital	At a	ny time during 2023, did you: (a) rec	eive (as a	a reward	, award, or	payn	nent for prope	rty or	services)	); or (l	b) sell,			_
Assets	excl	nange, or otherwise dispose of a dig	ital asset	t (or a fin	ancial inter	est ir	n a digital asse	t)? (Se	ee instru	ctions	s.)	□ Ye	es 🛛 No	
Standard	Son	neone can claim: 🗌 You as a de	pendent		Your spous	e as	a dependent							
Deduction		Spouse itemizes on a separate retur	n or you	were a	dual-status	alien								_
Age/Blindnes	s You	: Were born before January 2, 1	959	Are bli	nd <b>Sp</b>	ouse	: Was bor	n befo	re Janua	ary 2,	1959		s blind	
Dependent	s (see	instructions):		<b>(2)</b> S	ocial security	,	(3) Relationsh	ip (4	) Check tl	he box	x if quali	fies for (	see instructions	s):
If more		First name Last name			number		to you		Child to	ax cre	dit	Credit fo	or other dependen	ts
than four									[					
dependents, see instruction	s —													_
and check	, —													_
here L														_
Income	1a	Total amount from Form(s) W-2, b	•		,						1a		158,036.	_
Attach Form(s)	b	Household employee wages not re	•								1b			_
W-2 here. Also attach Forms	C	Tip income not reported on line 1a	•		•						1c			_
W-2G and	d	Medicaid waiver payments not rep		` '		nstru	ctions)				1d			_
1099-R if tax	e •	Taxable dependent care benefits f Employer-provided adoption bene									1e 1f			-
was withheld.  If you did not	f	Wages from Form 8919, line 6.	ills irom	FUIII 00	559, III le 29	•								-
get a Form	g	Other earned income (see instruct	ione)								1g 1h		0.	-
W-2, see	h i	Nontaxable combat pay election (s	,					i.						_
instructions.	z	Add lines 1a through 1h	366 1113111	uctions)							1z		158,036.	
Attach Sch. B	<u>_</u> 2a		2a		j	Ь Т	 axable interest				2b			-
if required.	3a	·	3a				rdinary divider				3b			_
	4a	· —	4a				axable amount				4b			_
Standard	5a	_	5a				axable amount				5b	_		_
Deduction for— Single or	6a	_	6a				axable amount				6b			_
Married filing separately,	c	If you elect to use the lump-sum e		nethod, o	check here					. [				_
\$13,850	7	Capital gain or (loss). Attach Sche				•	,			. E	7			
<ul> <li>Married filing jointly or</li> </ul>	8	Additional income from Schedule		•	•						8		-22,039.	_
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	•								9		135,997.	
\$27,700	10	Adjustments to income from Sche		•							10			_
<ul> <li>Head of household,</li> </ul>	11	Subtract line 10 from line 9. This is	s your <b>ad</b>	ljusted g	gross incor	ne					11		135,997.	_
\$20,800 If you checked	12	Standard deduction or itemized	deducti	ons (fror	n Schedule	A)					12		13,850.	
any box under	13	Qualified business income deduct	ion from	Form 89	95 or Form	899	5-A				13			
Standard Deduction,	14	Add lines 12 and 13									14		13,850.	_
see instructions.	15	Subtract line 1/1 from line 11 If zer	o or less	ontor -	O Thio io v	our t	avabla incom				15		122 147	

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	22,715.	
Credits	17					[	17		
	18	Add lines 16 and 17					18	22,715.	
	19	Child tax credit or credit for other dependent	s from Sched	ule 8812		[	19		
	20	Amount from Schedule 3, line 8				[	20		
	21	Add lines 19 and 20				[	21		
	22	Subtract line 21 from line 18. If zero or less,	enter -0			[	22	22,715.	
	23	Other taxes, including self-employment tax,	from Schedule	2, line 21			23	0.	
	24	Add lines 22 and 23. This is your <b>total tax</b>		-		[	24	22,715.	
Payments	25	Federal income tax withheld from:							
. aymonto	а	Form(s) W-2			<b>25a</b> 27	,774.			
	b	Form(s) 1099			25b				
	С	Other forms (see instructions)			25c				
	d	Add lines 25a through 25c					25d	27,774.	
If you have a	26	2023 estimated tax payments and amount ap					26	•	
If you have a qualifying child,	27	Earned income credit (EIC)			27	İ			
attach Sch. EIC.	28	Additional child tax credit from Schedule 8812		_	28				
	29	American opportunity credit from Form 8863	. line 8		29				
	30	Reserved for future use	•		30				
	31	Amount from Schedule 3, line 15			31				
	32	Add lines 27, 28, 29, and 31. These are your			ndable credits		32		
	33	Add lines 25d, 26, and 32. These are your to				[	33	27,774.	
Refund	34	If line 33 is more than line 24, subtract line 24					34	5,059.	
rioraria	35a	Amount of line 34 you want refunded to you			•	. n t	35a	5,059.	
Direct deposit?	b	Routing number   1   2   1   0   0   0   3				Savings			
See instructions		Account number 3 2 5 1 7 9 0							
	36	Amount of line 34 you want applied to your 2			36	- 1			
Amount	37	Subtract line 33 from line 24. This is the amo	ount vou owe						
You Owe	٠.	For details on how to pay, go to www.irs.gov		see instructions .			37		
	38	Estimated tax penalty (see instructions) .			38				
Third Party Designee		you want to allow another person to disc		n with the IRS?		mplete be	low.	⊠ No	
Doolgiloo	De	signee's	Phone			nal identific			
	na	ne	no.		numb	er (PIN)			
Sign Here		der penalties of perjury, I declare that I have examined ief, they are true, correct, and complete. Declaration of		, , ,		,		,	
Here	Yo	ur signature						nt you an Identity	
						1	Protection PIN, enter it here (see inst.)		
Joint return? See instructions.			SOFTWARE ENGINEER			`	<u> </u>		
Keep a copy for your records.	opouse s signature. If a joint retain, <b>both</b> must sign.   Date   opouse.				Spouse's occupation  If the IRS sent your s Identity Protection PI (see inst.)				
	Ph	one no.	Email address	KARTHIK.MUNIPA	ALLE21@GMAIL.CO	M			
Deid	Pre	parer's name Preparer's signate	ure		Date	PTIN		Check if:	
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/09/2024	P02082	703	Self-employed	
Preparer		m's name GLOBAL TAXES LLC						678)965-9522	
Use Only	Fir	n's address 245 ROONEY CT E BRU	NSWICK NO	J 08816		Firm's	EIN	84-3171965	
Go to www.irs.o	ov/Forr	21040 for instructions and the latest information		DAA	DEV 02/05/24 DDO			Form 1040 (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

ARUNA PAVAN KARTHIK MUNIPALLE

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
761-28-8526

Par	Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-22,039.
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	4	
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	<b>8s</b> (	4	
t	Pension or annuity from a nonqualifed deferred compensation plan or	0+		
	a nongovernmental section 457 plan	8t   8u		
u		ou		
Z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
9 10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente	here and on Form	9	
10	1040, 1040-SR, or 1040-NR, line 8		10	-22,039.
				,

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

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-				
	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	,	24a			
b	Deductible expenses related to income reported on line 8l from the				
		24b		_	
С	Nontaxable amount of the value of Olympic and Paralympic medals	_			
	· · · · · · · · · · · · · · · · · · ·	24c			
d		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	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
		24k			
Z	Other adjustments. List type and amount:				
		24z			
25	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> Form 1040, 1040-SR, or 1040-NR, line 10	e. Enter	here and on	26	
	, - , - , - , , , , , ,		-		

#### **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.

Your social security number

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

OMB No. 1545-0074

ARUI	NA PAVAN KARTHIK MUNIPALLE						761-	28-8526		
Par	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.			<b>c</b> . See	instru	ctions. If you ar	re an ind	dividual, rep	ort farm	
Α	Did you make any payments in 2023 that would require you	to file	Form(s)	1099? 5	See ins	structions		. 🗌 Ye	es 🗵 No	
1a	Physical address of each property (street, city, state, ZII	P code	e)							
Α	10-347/2/B,SRIRAMA NILAYAM MALKAJGIRI,	, HYDE	RABAD	TELA	NGAN	A IN 5000	47			_
В		,								_
С										_
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair	rental	and	Fair Rental Days				nal Use ays	QJV	
Α	personal use days. Check the Q			Α		365		0		
В	if you meet the requirements to find qualified joint venture. See instru			В						
С	quantica joint venture. Occ mone	20110110	,.	С						
1	Type of Property:  1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental  2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)									
						Propertie	es:	_		
Incon				Α		В			С	
3	Rents received	3		6	70.					_
4	Royalties received	4								
Expe		_								
5	Advertising	5 6			<i>c c</i>					_
6 7	Auto and travel (see instructions)	7			66. 40.					_
8	Commissions	8		1,0	40.					_
9	Insurance	9								_
10	Legal and other professional fees	10								_
11	Management fees	11		1,3	20					_
12	Mortgage interest paid to banks, etc. (see instructions)	12		1,3	20.					_
13	Other interest	13								_
14	Repairs	14		5.2	14.					_
15	Supplies	15			61.					_
16	Taxes	16								_
17	Utilities	17		5,6	28.					_
18	Depreciation expense or depletion	18		2,9						
19	Other (list)	19								
20	Total expenses. Add lines 5 through 19	20		22,7	09.					
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	21		-22,0	30					
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22		22,03		(		)(		)
23a	Total of all amounts reported on line 3 for all rental prope	erties			23a		670.			
b	Total of all amounts reported on line 4 for all royalty prop	erties			23b					
С	Total of all amounts reported on line 12 for all properties				23c					
d	Total of all amounts reported on line 18 for all properties				23d	2	,980.			
е	Total of all amounts reported on line 20 for all properties				23e	22	,709.			
24	Income. Add positive amounts shown on line 21. Do not	<b>t</b> includ	de any lo	sses			. 24			
25	Losses. Add royalty losses from line 21 and rental real estat	e losse	es from lin	e 22. E	nter to	tal losses here	25	(	22,039.	)
26	Total rental real estate and royalty income or (loss).									
	here. If Parts II, III, and IV, and line 40 on page 2 do no Schedule 1 (Form 1040), line 5. Otherwise, include this at						n .   26		-22.039	

## 4562

#### **Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service Sequence No. 179 Name(s) shown on return Business or activity to which this form relates Identifying number ARUNA PAVAN KARTHIK MUNIPALLE Sch E 10-347/2/B, SRIRAMA NILAYAM 761-28-8526 Part I **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 1 1,160,000. Total cost of section 179 property placed in service (see instructions) 2 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . 3 2,890,000 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . . . . . . . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 (c) Elected cost 6 (a) Description of property (b) Cost (business use only) 7 Listed property. Enter the amount from line 29 . . . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . . . . . . . 9 10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562 . . . . . . . . . . . . . . 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 13 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 **16** Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) **Section A** 17 MACRS deductions for assets placed in service in tax years beginning before 2023 . . . . . . . . 17 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2023 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 3-year property **b** 5-year property c 7-year property d 10-year property e 15-year property **f** 20-year property 25 yrs. S/L g 25-year property h Residential rental 27.5 yrs. MM S/L 01/23 85,500. 2,980 S/L 27.5 yrs. MM property 39 yrs. ММ S/L i Nonresidential real property MM S/L Section C-Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12 yrs. **b** 12-year ММ S/L c 30-year 30 yrs. ММ S/L d 40-year 40 yrs. Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 22 2,980. 23 For assets shown above and placed in service during the current year, enter the

portion of the basis attributable to section 263A costs.