### **IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service ERO must obtain and retain completed Form 8879.
 Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID)

Taxpayer's name Social security number HONEY PARDHI 832-61-7082 Spouse's name Spouse's social security number 844-48-6884 SHRASTI LOHIYA Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.) Part I 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. 132,061. 1 1 2 2 11,574. 3 3 20,002. 4 4 Amount you want refunded to you 8,428. 5 5

### Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

#### Taxpayer's PIN: check one box only

X	I authorize	GLOBAL	TAXES		to enter or generate my PIN	
				ERO firm name		

1 Ent	7	0	8	-	as my
don	er fiv	tor	all ze	DUL	

8 4

as mv

8

Enter five digits, but don't enter all zeros

8 6

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 am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature 🕨

#### Spouse's PIN: check one box only

X I authorize GLOBAL TAXES LLC ERO firm name

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 am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature 🕨	Date 🕨
Practitioner PIN Method Returns On	Ily—continue below
Part III Certification and Authentication – Practitioner PIN Me	ethod Only
<b>ERO's EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-se	Plected PIN. 2 2 2 4 9 6 0 8 2 7 1

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature >	Da	ate 🕨
	O Must Retain This Form — See Instructi nit This Form to the IRS Unless Requeste	
		F 9970 (P of 0001)

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

REV 01/27/24 PRO

Date

to enter or generate my PIN

<b>1040</b>		artment of the Treasury—Internal Revenue Servi <b>S. Individual Income Ta</b>		turn	202	3	OMB No. 1545-	-0074	IRS Use On	y—Do not w	/rite or sta	ple in this space.
For the year Jan	. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20	See se	parate i	nstructions.
Your first name	and m	iddle initial	Last r	name						Your so	cial sec	urity number
HONEY PAR:										832	61	7082
If joint return, spouse's first name and middle initial Last n												security number
SHRASTI			L'OH	IIYA						844	48	6884
	(numbe	er and street). If you have a P.O. box, see						A	Apt. no.		· ·	ction Campaign
5755 ALM	IEDA	RD						4	149			ou, or your
		ce. If you have a foreign address, also co	mplete	spaces be	low.	Sta	te	ZIP c	-			ointly, want \$3
HOUSTON						ТΣ	2	770	04			nd. Checking a not change
Foreign country	name			Foreign p	rovince/state/o	count	ty	Foreig	n postal code		k or refu	•
											Yo	u 🗌 Spouse
Filing Status	; [	Single					Head of ho	buseh	old (HOH)			
Check only		Married filing jointly (even if only o	ne hac	d income)								
one box.		] Married filing separately (MFS)					Qualifying	surviv	ing spouse	(QSS)		
	lf y	ou checked the MFS box, enter the	name	of your s	pouse. If you	u che	ecked the HOH	l or Q	SS box, ent	er the ch	ild's nar	ne if the
	qu	alifying person is a child but not you	ur depe	endent:								
Digital	 At ar	ny time during 2023, did you: (a) rec	eive (a	s a rewar	d award or	navr	ment for proper	rty or	services): o	r (b) sell		
Assets		hange, or otherwise dispose of a dig									Ye	s 🗙 No
Standard		eone can claim: 🗌 You as a de					-	, (		,		
Deduction	_	Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien										
Age/Blindness	• You	: Were born before January 2, 1	959	Are b	lind Spc	ouse	• 🗌 Was bor	n hefr	ore January	2 1959		blind
Dependents			000		Social security		(3) Relationshi	14	,	,		see instructions):
-		(1) First name Last name			number		to you	ip	Child tax		. · ·	r other dependents
lf more than four	(1)											 
dependents,												$\square$
see instructions	s ——											$\square$
and check here												
Income	1a	Total amount from Form(s) W-2, b	ox 1 (s	see instruc	ctions)					. 1a		152,251.
	b	Household employee wages not re	eporte	d on Form	n(s) W-2					. 1b	)	
Attach Form(s) W-2 here. Also	с	Tip income not reported on line 1a	a (see i	on Form(s) W-2 (see instructions)					. 10	;		
attach Forms	d	Medicaid waiver payments not rep	orted						. 1d	1		
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	rom F						. 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	ı	
get a Form W-2, see	h	Other earned income (see instruct	ions)					· ·		. 1h	1	0.
instructions.	i	Nontaxable combat pay election (see instructions)										
	z	Add lines 1a through 1h	• •							. 1z	:	152,251.
Attach Sch. B	2a	Tax-exempt interest	2a			bΤ	axable interest			. <b>2</b> b	•	
if required.	3a	Qualified dividends	3a			b C	ordinary divider	nds .		. 3b	)	
Standard	4a	IRA distributions	4a				axable amount			. 4b	)	
Deduction for –	5a	Pensions and annuities	5a			bΤ	axable amount	· ·		. 5b	•	
<ul> <li>Single or Married filing</li> </ul>	6a	,	6a				axable amount	· ·		. 6b	•	
separately,	С	If you elect to use the lump-sum e				`	,					
\$13,850 • Married filing	7	Capital gain or (loss). Attach Sche	dule D	if require	d. If not requ	iired	, check here					-3,000.
jointly or	8	Additional income from Schedule								. 8	_	-15,278.
Qualifying spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7			our total inc	come	θ			. 9		133,973.
\$27,700 • Head of	10	Adjustments to income from Sche								. 10		1,912.
household, \$20,800	11	Subtract line 10 from line 9. This is	-	-	-					. 11		132,061.
• If you checked	12	Standard deduction or itemized								. 12		27,700.
any box under Standard	13	Qualified business income deduct	ion fro	m Form 8	995 or Form	899	5-A			. 13		
Deduction, see instructions.	14	Add lines 12 and 13	•••							. 14	-	27,700.
	15	Subtract line 14 from line 11. If zer	ro or le	ess, enter	-0 This is y	our	taxable incom	е.		. 15		104,361.

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	13,574.
Credits	17	Amount from Schedule 2, lin	e3					17	
	18	Add lines 16 and 17						18	13,574.
	19	Child tax credit or credit for	other dependen	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lin	ie8					20	2,000.
	21	Add lines 19 and 20						21	2,000.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			🗆	22	11,574.
	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	11,574.
Payments	25	Federal income tax withheld							
-	а	Form(s) W-2				<b>25a</b> 20	,002.		
	b	Form(s) 1099				25b			
	с	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c					2	25d	20,002.
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)			No	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	ie 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	undable credits		32	
	33	Add lines 25d, 26, and 32. T						33	20,002.
Refund	34	If line 33 is more than line 24	l, subtract line 2	4 from line 33.	This is the amou	nt you <b>overpaid</b>		34	8,428.
	35a	Amount of line 34 you want			3 is attached, che	ck here	. 🗆 🕄	85a	8,428.
Direct deposit?	b	Routing number 1 1 1							
See instructions.	d	Account number 3 1 3							
	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, g	o to <i>www.irs.go</i> u	//Payments or	see instructions			37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS?	See			
Designee	ins	tructions					omplete belo		X No
	De: nar	signee's		Phone no.			onal identifica per (PIN)	tion	
Ciana		der penalties of perjury, I declare th	nat I have examined		accompanying sche		. ,	nest (	of my knowledge and
Sign		ief, they are true, correct, and com							
Here	Yo	ur signature		Date	Your occupation		If the IR	S ser	nt you an Identity
							Protecti	on Pl	N, enter it here
Joint return?					LEAD CONSU	JLTANT	(see ins	)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, <b>t</b>	ooth must sign.	Date	Spouse's occupat	ion			nt your spouse an action PIN, enter it here
your records.					SOFTWARE I		(see inst		ection Pin, enter it here
	Ph	one no. (682)414-016	5	Email address	•		` м		
		one no. (682)414-016 eparer's name	D Preparer's signat	1	HUNG I PARDH	Il@GMAIL.CC	PTIN		Check if:
Paid		PRIYA RAM SAGAR GUPTA TALLAM					P020827	02	Self-employed
Preparer		n's name GLOBAL TAX		TAUAG I'IA/I	GUEIA IALLAM	02/00/2024			678)965-9522
Use Only			Y CT E BRU	NGWICK N	J 08816		Firm's E		•
Go to where in a		1040 for instructions and the late		TIDWICK IN				11 N	84-3171965 Form <b>1040</b> (2023)
GO IO WWW.IIS.go	JV/POM	11040 IOF INSTRUCTIONS and the late	st mornation.		BAA	REV 01/27/24 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.

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

OMB No. 1545-0074 2023

Attachment Sequence No. **01** 

Your social security number

832-61-7082

Internal Reve	nue Service		Go	to www.irs.gov/Form1040 for instructions and the
Name(s) s	shown on Fo	orm	n 1040, 1040	-SR, or 1040-NR
HONEY	PARDHI	&	SHRASTI	LOHIYA

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. Attach Schedu	leE.	5	-15,278.
6	Farm income or (loss). Attach Schedule F.	[	6	
7	Unemployment compensation	[	7	
8	Other income:			
а	Net operating loss	)		
b	Gambling			
С	Cancellation of debt			
d	Foreign earned income exclusion from Form 2555 8d (	)		
е	Income from Form 8853			
f	Income from Form 8889			
g	Alaska Permanent Fund dividends			
h	Jury duty pay			
i	Prizes and awards			
j	Activity not engaged in for profit income			
k	Stock options			
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)			
n	Section 951(a) inclusion (see instructions)			
ο	Section 951A(a) inclusion (see instructions)			
р	Section 461(I) excess business loss adjustment			
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	)		
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan			
u	Wages earned while incarcerated			
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 additional income. Enter here and o			
	1040, 1040-SR, or 1040-NR, line 8	<u></u>	10	-15,278.
For Pa	perwork Reduction Act Notice, see your tax return instructions.	5	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-	basi	s gov	/ernmei	nt	
	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					
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					
b	Recipient's SSN	•				
С	Date of original divorce or separation agreement (see instructions):					
20	IRA deduction				. 20	
21	Student loan interest deduction					1,912.
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 8I from the					
	rental of personal property engaged in for profit	24b				
С	Nontaxable amount of the value of Olympic and Paralympic medals					
		24c				
d		24d				
е	Repayment of supplemental unemployment benefits under the Trade					
		24e				
f		24f				
g		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					
		24i				
j	Housing deduction from Form 2555	24j				
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form					
	1041)	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 adjustments to income.	. Ente	er her	e and c	on 📃	
	Form 1040, 1040-SR, or 1040-NR, line 10				. 26	1,912.
	BAA	REV (	)1/27/24	PRO	Schedu	le 1 (Form 1040) 2023

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Department of the Treasury Internal Revenue Service

## **Additional Credits and Payments**

OMB No. 1545-0074

2

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

Internal	Revenue Service	Go to www.irs.gov/Form1040 for instructions and the latest information.		S	Sequence No. <b>03</b>
Name	(s) shown on Fo	orm 1040, 1040-SR, or 1040-NR	Your so	cial s	ecurity number
HON		& SHRASTI LOHIYA	832-6	51-7	082
Par	tl Nonre	fundable Credits			
1	Foreign tax	credit. Attach Form 1116 if required		1	
2	Credit for o Form 2441	child and dependent care expenses from Form 2441, line 11.	Attach	2	
3	Education c	redits from Form 8863, line 19		3	2,000.
4	Retirement	savings contributions credit. Attach Form 8880		4	
5a	Residential	clean energy credit from Form 5695, line 15		5a	
b	Energy effic	ient home improvement credit from Form 5695, line 32		5b	
6	Other nonre	fundable 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	edit. Attach Form 8839................ 6c			
d	Credit for th	e elderly or disabled. Attach Schedule R 6d			
е	Reserved for	or future use			
f	Clean vehic	le credit. Attach Form 8936 6f			
g	Mortgage ir	nterest credit. Attach Form 8396			
h	District of C	olumbia first-time homebuyer credit. Attach Form 8859 6h			
i	Qualified ele	ectric vehicle credit. Attach Form 8834 6i			

6j

k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
Т	Amount on Form 8978, line 14. See instructions	61		
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 10			
	1040-NR, line 20		8	2,000.

Alternative fuel vehicle refueling property credit. Attach Form 8911

(continued on page 2)

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

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	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	13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040 line 31	15		
	BAA REV	01/27/24 PRO	Schedu	ile 3 (Form 1040) 2023

SCHEDULE	D
(Form 1040)	

# **Capital Gains and Losses**

OMB No. 1545-0074

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.

20**23** Attachment Sequence No. **12** 

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

HONEY PARDHI & SHRASTI LOHIYA

Your social security number 832-61-7082

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?	Yes	🛛 No	
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting	your gain	or loss.	

### Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustment to gain or loss Form(s) 8949, F line 2, column	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a 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.					
<b>1b</b> 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 Box C checked					
4 Short-term gain from Form 6252 and short-term gain or (k	oss) from Forms 4	684, 6781, and 88	324	4	
5 Net short-term gain or (loss) from partnerships, Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions				6	( )
7 Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	

### Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

lines This	See instructions for how to figure the amounts to enter on the ines below. This form may be easier to complete if you round off cents to vhole dollars. (d) (d) (e) (cost (or other basis) (or other basis) (cost) (in 2, column (column) (conter basis) (conter b					(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					
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked	1,318.	4,601.			-3,283.
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			
12 13	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	13	()			
15	Net long-term capital gain or (loss). Combine lines 8a on the back .	15	-3,283.			

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

Part	III Summary	
16	Combine lines 7 and 15 and enter the result	<b>16</b> -3,283.
	• If line 16 is a <b>gain</b> , 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 <b>loss</b> , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.	
	• If line 16 is <b>zero</b> , 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 <b>both</b> gains?	
	<b>No.</b> Skip lines 18 through 21, and go to line 22.	
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet	18
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet	19
20	<ul> <li>Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</li> <li>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.</li> </ul>	
	☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:	
	The loss on line 16; or     (\$3,000), or if married filing separately, (\$1,500)	<b>21</b> ( 3,000.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?	
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.	
	X No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

BAA REV 01/27/24 PRO

Schedule D (Form 1040) 2023

Form 8949 (2023)	Attachment Sequence No. 12A	Page <b>2</b>

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side PARDHI & SHRASTI LOHIYA HONEY

Social security number or taxpayer identification number 832-61-7082

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)

- X (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property	<b>(b)</b> Date acquired	(c) Date sold or	(d) Proceeds	Proceeds See the Note below See the separate instructions.		amount in column (g), ode in column (f).	(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).	
Robinhood Crypto LLC	01/01/23	12/31/23	1,318.	4,601.			-3,283.	
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).			1,318.	4,601.			-3,283.	

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.

REV 01/27/24 PRO

	DULE E		Suppler	nental	Inc	ome an	d Los	SS			OMB No	o. 1545-0074
(Form	form 1040) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)								9(	<b>)/3</b>		
	ent of the Treasury		Attach to For								ک کے Attachn	nent
	Revenue Service		Go to www.irs.gov/Sched	duleE for i	instru	uctions an	d the la	itest in			Sequen	ce No. <b>13</b>
.,	shown on return										al security	
HONE										832-6	1-7082	
Part			s From Rental Real Est he business of renting persona				C Soc	instru	ctions If you are	an indi	vidual rep	ort farm
	rental inco	me or los	ss from <b>Form 4835</b> on page 2,	line 40.	y, use	Scheuule	<b>C</b> . 366	; 115110	ctions. If you are	annun	viuuai, rep	
Α	)id you make an	y payme	ents in 2023 that would requ	uire you to	o file	Form(s) 1	099? 8	See ins	structions		. 🗌 Ye	es 🛛 No
B I	f "Yes," did you	or will y	ou file required Form(s) 109	99? .							. 🗌 Ye	es 🗌 No
1a			ach property (street, city, s									
A	A MAYAKHEDI INDORE MADHYA PRADESH IN 452001											
B		2112 011										
1b	Type of Prope	rty 2	For each rental real estate	e propert	tv list	ed		Fa	ir Rental	Person	al Use	0.11/
	(from list below		above, report the number	r of fair re	ental	and			Days	Da		QJV
Α	3		personal use days. Checl				Α		365		0	
В			if you meet the requireme qualified joint venture. Se				В					
С			quaimed joint venture. Se		lions	».	С					
Туре	of Property:											
1 :	Single Family R	esidence	e 3 Vacation/Short-Te	erm Renta	al	5 Land			Self-Rental			
2	Multi-Family Re	sidence	4 Commercial			6 Roya	lties	8	Other (describ	oe)		
									Propertie	s:		
Incom	e:						Α		В			С
3	Rents received	1		[	3			00.				-
4					4							
Expen												
5	Advertising .				5							
6	Auto and trave	l (see in	structions)	[	6							
7	Cleaning and r	naintena	ance	[	7		1,6	25.				
8	Commissions			[	8							
9					9							
10	Legal and othe	er profes	sional fees		10							
11	Management f	ees			11		1,4	00.				
12	Mortgage inter	est paid	to banks, etc. (see instruct	tions)	12							
13	Other interest				13							
14	Repairs				14		2,7	81.				
15	Supplies				15		1,7	63.				
16	Taxes				16							
17				-	17			45.				
18	•	xpense	or depletion		18		4,3	64.				
19	Other (list)				19							
20			nes 5 through 19	-	20		15,8	78.				
21			ne 3 (rents) and/or 4 (royalt	· · ·								
			structions to find out if you		•		1 - 0	70				
				L	21	-	-15,2	/8.				
22			estate loss after limitation, tructions)		00	(	1 - 2 -	70 \	(	``	/	,
02-					<b>22</b>	(	15,27		(	) 600.	(	
23a		-	ported on line 3 for all renta			• • •	•	23a		000.		
b		-	ported on line 4 for all royal		าแษร		•	23b 23c				
c d							364					
24								24				
2 <del>4</del> 25									(	15,278.		
26			te and royalty income or								\	
			d IV, and line 40 on page 2									
			0), line 5. Otherwise, include							26		-15,278.

-15,278.

Schedule E (Form 1040) 2023



Department of the Treasury Internal Revenue Service

Name(s) shown on return

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

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						
Your social security number							
832		61	7082				

HONEY PARDHI & SHRASTI LOHIYA

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CAUTION

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.

18       Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)       18       2,000         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       2,000	Part	Refundable American Opportunity Credit					
a       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 .       1         4       Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit .       4         5       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse .       4         6       If line 4 is:       •       5         •       Exast three places)       6         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 can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box       7         7       Refundable American opportunity credit. Wultiply line 7 by 40% (0.40). Enter the amount here and an on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       7         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       13       180,000.         12       Z,0000       13       Inter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.	1	After completing Part III for each student, enter the total of all amounts from all P	arts I	II, line	30	1	
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.       3         4       Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit       4         5       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       5         6       If line 4 is:       • Equal to or more than line 5, enter 1.000 on line 6       • • • • • • • • • • • • • • • • • • •	2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household,					
2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead       3         4       3         5       Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit       4         5       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       4         6       If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6       5         6       If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6       6         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 can't take the refundable American opportunity credit.       7         7       Refundable American opportunity credit. Multiply line 7 by do% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       7         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-o n line 18, and go to line 19       13       180,000.         12       2,000       13       180,000.       14       132,061.         14       132,061.       14       132,061.       14       132,061. <th></th> <th>or qualifying surviving spouse</th> <th>2</th> <th></th> <th></th> <th></th> <th></th>		or qualifying surviving spouse	2				
2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead       3         4       3         5       Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit       4         5       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       4         6       If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6       5         6       If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6       6         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 can't take the refundable American opportunity credit.       7         7       Refundable American opportunity credit. Multiply line 7 by do% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       7         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-o n line 18, and go to line 19       13       180,000.         12       2,000       13       180,000.       14       132,061.         14       132,061.       14       132,061.       14       132,061. <th>3</th> <th>Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form</th> <th></th> <th></th> <th></th> <th></th> <th></th>	3	Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form					
<ul> <li>Subtract line 3 from line 2. If zero or less, stop; you can't take any education credit</li></ul>							
credit       4         5       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       5         6       If line 4 is:       • Equal to or more than line 5, enter 1.000 on line 6       • 6         • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)       • 6         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 can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box       7         7       7       7         8       Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Theng oto line 9 below.       7         9       Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)       9         10       177,082       11       10,000         11       10,000       12       2,000         12       Enter: \$20,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.         14       132,061.       15       47,939.       16       20,000.         13       180,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving		the amount to enter instead	3				
5       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse	4	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education					
qualifying surviving spouse       5         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 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 can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box       •         8       Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 20. Theng to line 9 below.       •         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       11       10,000         12       2,000       Ital all 80,000.       Ital all 80,000.       Ital all 80,000.       Ital all 80,000.         14       132,061.       Ital all 2,061.       Ital all 2,061.       Ital all 2,061.       Ital all 2,061.         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       Ital all 20,000.       Ital all 2,061.       Ital all 2,061.		credit	4				
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 at least three places)       • 6         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 can't 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 on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       8         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       17, 082         11       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.         12       2,000       14       132,061.       14       132,061.         14       132,061.       15       47,939.       16       20,000.       17       1.001         13       14 torm more than line 16, enter 1.000 on line 17 and go to line 18	5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or					
<ul> <li>Equal to or more than line 5, enter 1.000 on line 6</li></ul>		qualifying surviving spouse	5				
<ul> <li>Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)</li> <li>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 can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box</li> <li>Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.</li> <li>Part II Nonrefundable Education Credits</li> <li>Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)</li> <li>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</li> <li>Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse</li> <li>Enter: \$20,000 if married filing jointly; \$00,000 if single, head of household, or qualifying surviving spouse</li> <li>Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse</li> <li>Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse</li> <li>Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)</li> <li>Multiply line 12 by line 17. Enter here and on line 17 and go to line 18</li> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)</li> <li>Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)</li> <li>Multiply line 12 by line 16. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions)</li> <li>Multiply line 1</li></ul>	6	If line 4 is:					
at least three places)       1         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 can't 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 on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       8         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       17, 082         11       10,000       17, 082       11       10,000         12       2,000       13       180,000.       12       2,000         13       180,000.       14       132,061.       14       132,061.       15         14       132,061.       15       47,939.       16       20,000.       17       10       17,032         15       Subtract line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)       16       20,000.       17       17       1.001         14       132,061.       15		• Equal to or more than line 5, enter 1.000 on line 6			)		
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 can't 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 on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       7         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       17, 082         11       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       11       100,000         12       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       13       180,000.         14       132,061.       15       47,939.       16       20,000.         15       47,939.       16       20,000.       17       1.001         16       10       17. Enter here and on line 17 and go to line 18       17       1.001         16       20,000.       14       132,001.       16       20,000.         17 <t< th=""><th></th><th>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (ro</th><th>unde</th><th>d to</th><th></th><th>6</th><th></th></t<>		• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (ro	unde	d to		6	
conditions described in the instructions, you can't take the refundable American opportunity credit;       7         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 on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       8         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       9         11       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.         12       2,000       14       132,061.       14         13       180,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       14       132,061.         14       132,061.       14       132,061.       14         14       132,061.       14       132,061.       14         15       Subtract line 16, enter 1.000 on line 17 and go to line 18       16       20,000.       17         16       20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       17       1.001 <th></th> <th>at least three places)</th> <th></th> <th></th> <th>J</th> <th></th> <th></th>		at least three places)			J		
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 on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       8         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       17, 082         11       Enter the smaller of line 10 or \$10,000       11       10,000       11,0,000         12       2,000       11       10,000       12       2,000         13       180,000.       12       2,000         14       132,061.       14       132,061.         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       14       132,061.         15       Subtract line 14 from line 13. If zero or less, skip lines 6 and 17, enter -0- on line 18, and go to line 19       16       20,000.         16       20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       17       1.001         16       20,000.       14       132,061.       14       132,061.	7						
8       Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       8         PartII       Nonrefundable Education Credits       9         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       17, 082         11       Enter the smaller of line 10 or \$10,000       11       10,000       12       2,000         12       2,000       13       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.       14       132,061.       14       132,061.       15       47,939.       16       16       20,000.       16       20,000.       17       1.00.         18       ine 18, and go to line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19       16       20,000.       16       20,000.       17       16       20,000.       17       16       20,000.       17       1.00.       16       20,000.       17       1.00.       16       20,000.       17       1.00.       16       20,000.							
on Form 1040 or 1040-SR, line 29. Then go to line 9 below.       8         Part II       Nonrefundable Education Credits         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       10         11       Enter the smaller of line 10 or \$10,000       .       .         12       Enter the smaller of line 10 or \$10,000       .       .         13       Isto 2000 (f married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       11       10,000         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       14       132,061.         14       132,061.       14       132,061.       14         14       132,061.       16       20,000.       17         16       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       16       20,000.       17         17       If line 15 is:       •       Equal to or more than line 16, enter 1.000 on line 17 and go to line 18       .       .       17       1.001         18       Multiply line 1		skip line 8, enter the amount from line 7 on line 9, and check this box	•		🗆	7	
Part II       Nonrefundable Education Credits         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	8						
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			•			8	
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       11       10       17, 082         11       Enter the smaller of line 10 or \$10,000       11       10,000       12       2,000         12       Enter the smaller of line 10 or \$10,000       11       10,000       12       2,000         13       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.       12       2,000         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       14       132,061.       14       132,061.         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       15       47,939.       16         16       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       17       1.000         17       I.000       Isingle, head of household, or qualifying surviving spouse       17       1.001         16       20,000.       16       20,000.       17       18       2,000         18       Multiply line 12 by line 17. Enter here and on li							
zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19       10       17,082         11       Enter the smaller of line 10 or \$10,000       11       10,000         12       Multiply line 11 by 20% (0.20)       11       10,000         13       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000         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       14       132,061         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       15       47,939         16       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       16       20,000         17       I.000       17       16       20,000       17         18       Multiply 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       2,000         19       2,000       19       2,000       2,000	9		•		,	9	
11       Enter the smaller of line 10 or \$10,000       11       10,000         12       Multiply line 11 by 20% (0.20)       12       2,000         13       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.       12       2,000         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       14       132,061.       14       132,061.         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       15       47,939.       16       16       20,000.       16       20,000.         17       If line 15 is:       •       Equal to or more than line 16, enter 1.000 on line 17 and go to line 18       .       .       17       1.001         18       Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)       18       2,000       18       2,000         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       2,000	10						
12       Multiply line 11 by 20% (0.20)       12       2,000         13       Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse       13       180,000.         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       14       132,061.         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       15       47,939.         16       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       16       20,000.         17       I.000         18       Multiply line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)       18       2,000         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       2,000							
<ul> <li>13 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse</li></ul>							
qualifying surviving spouse       13       180,000.         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       14       132,061.         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       15       47,939.         16       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       16       20,000.         17       If line 15 is:       •       Equal to or more than line 16, enter 1.000 on line 17 and go to line 18       17       1.001         18       Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)       18       2,000         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       2,000			· ·	 		12	2,000.
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	13						
2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead			13		180,000.	-	
the amount to enter instead	14						
<ul> <li>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</li></ul>			4.4		122 061		
line 18, and go to line 19       15       47,939.         16       Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse       16       20,000.         17       If line 15 is:       16       20,000.         • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18       17       17         • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)       17       17         18       Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)       18       2,000         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       2,000			14		132,001.	-	
<ul> <li>16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse</li></ul>	15		15		17 020		
qualifying surviving spouse       16       20,000.         17       If line 15 is:       • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18       1         • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)       17       17         18       Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)       18       2,000         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       2,000	16		15		47,939.		
<ul> <li>17 If line 15 is:</li> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li></ul>	10		16		20 000		
<ul> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li></ul>	17		10		20,000.		
<ul> <li>Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)</li> <li>Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)</li> <li>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</li> </ul>					)		
Ieast three places)       Image: style="text-align: center;">Image: style="text-a					}	17	1.000
18       Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)       18       2,000         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       2,000         19       19       2,000       19       2,000					]		
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	18		ctions)	18	2,000.		
instructions) here and on Schedule 3 (Form 1040), line 3							_,
						19	2,000.
	For Pa		AA		REV 01/27/2		Form <b>8863</b> (2023)

Name(s) shown on return

7082

Your social security number

61

832

HONEY PARDHI & SHRASTI LOHIYA

CAUT	Complete Part III for each student for whom credit or lifetime learning credit. Use addition	•	
Par	t III Student and Educational Institution Informatio	n. See instructions.	
20	Student name (as shown on page 1 of your tax return) HONEY	21 Student social security number (as s your tax return)	hown on page 1 of
	PARDHI	832-61-7082	
22	Educational institution information (see instructions)	· · · · · · · · · · · · · · · · · · ·	
æ	a. Name of first educational institution	<b>b.</b> Name of second educational institut	ion (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>	<ol> <li>Address. Number and street (or P. post office, state, and ZIP code. If instructions.</li> </ol>	
	6188 College Station Drive		
	WILLIAMSBURG KY 40769		
(	2) Did the student receive Form 1098-T x Yes □ No from this institution for 2023?	(2) Did the student receive Form 1098 from this institution for 2023?	B-T 🗌 Yes 🗌 No
(	3) Did the student receive Form 1098-T from this institution for 2022 with box ☐ Yes X No 7 checked?	(3) Did the student receive Form 1098 from this institution for 2022 with b 7 checked?	
(	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.	<ul> <li>(4) Enter the institution's employer identify you're claiming the American oppic checked "Yes" in (2) or (3). You can 1098-T or from the institution.</li> </ul>	portunity credit or if you
	61-0470593		
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?	$\Box  \mbox{Yes} - \mbox{Stop!} \\ \mbox{Go to line 31 for this student.} \ \box{X} \ \ \mbox{No}$	— 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.		— <b>Stop!</b> Go to line 31 this student.
25	Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	X Yes - Stop! 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?		<ul> <li>Complete lines 27</li> <li>bugh 30 for this student.</li> </ul>
CAUT	You <b>can't</b> take the American opportunity credit and the l you complete lines 27 through 30 for this student, don't		t in the same year. If
	American Opportunity Credit		
27	Adjusted qualified education expenses (see instructions). Do		27
28	Subtract \$2,000 from line 27. If zero or less, enter -0	28	
29			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 the lifetime Learning Credit	rom all Parts III, line 30, on Part I, line 1.	30
<u> </u>	Lifetime Learning Credit		
31	Adjusted qualified education expenses (see instructions). Inc		<b>31</b> 11,286.
	III, line 31, on Part II, line 10		

Form 8863 (2023) Page					
Name(s) shown on return	Your social	Your social security number			
HONEY PARDHI & SHRASTI LOHIYA	832	61	7082		

CAU	Complete Part III for each student for whom credit or lifetime learning credit. Use additi	-	-		•••
Par	t III Student and Educational Institution Informatio	n. See	instructions.		
20	Student name (as shown on page 1 of your tax return) SHRASTI	21	Student social security number (as s your tax return)	hown	on page 1 of
	LOHIYA		844-48-6884		
	Educational institution information (see instructions)	1			
á	a. Name of first educational institution	b.	Name of second educational institut	ion (if a	any)
	University of the Cumberlands	14		0 1	
(	<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> <li>6188 College Station Drive</li> </ol>	(1	Address. Number and street (or P. post office, state, and ZIP code. If instructions.		
	WILLIAMSBURG KY 40769		Did the student ressive Form 1000	. <del>.</del>	
	2) Did the student receive Form 1098-T X Yes □ No from this institution for 2023?	(2	from this institution for 2023?		Yes 🗌 No
(	<ul> <li>Did the student receive Form 1098-T from this institution for 2022 with box Yes X No 7 checked?</li> </ul>	(3	Did the student receive Form 1098 from this institution for 2022 with to 7 checked?		] Yes 🗌 No
(	(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.	(4	Enter the institution's employer ide if you're claiming the American opp checked "Yes" in (2) or (3). You can 1098-T or from the institution.	oortuni	ty credit or if you
	04-2104700				
23	Has the American opportunity credit been claimed for this student for any 4 prior tax years?		Tes – Stop! So to line 31 for this student. $\mathbf{X}$ 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.	X Y		— <b>Sto</b> this stu	<b>p!</b> Go to line 31 ident.
25	Did the student complete the first 4 years of postsecondary education before 2023? See instructions.	× Y	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?	□ Y C			nplete lines 27 ) for this student.
CAU	You <b>can't</b> take the American opportunity credit and the lyou complete lines 27 through 30 for this student, don't			t in the	same year. If
	American Opportunity Credit				
27	Adjusted qualified education expenses (see instructions). Do	n't ente	er more than \$4,000	27	
28				28	
29	Multiply line 28 by 25% (0.25)			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			30	
	Lifetime Learning Credit			, ,	
31	Adjusted qualified education expenses (see instructions). Inc III, line 31, on Part II, line 10			31	5,796.
					Farma 8863 (0000)

<b>4</b>	<b>562</b>		-			mortizatio		C	OMB No. 1545-0172
			(Including			Listed Proper	ty)		2023
	nt of the Treasury				h to your tax i				Attachment
	venue Service	Go	to www.irs.gov/Fo						Sequence No. <b>179</b>
( )	hown on return		TOTITYA		-	hich this form relate	S		<b>ifying number</b> 2−61−7082
HONEY			LOHIYA		E MAYAKHI			832	2-61-7082
Part I			Certain Proper isted property, o				plete Part I.		
<b>1</b> Ma	aximum amount	(see instruct	ions)					1	1,160,000.
2 To	tal cost of secti	on 179 prope	erty placed in serv	ice (se	e instructions	)		2	
<b>3</b> Th	reshold cost of	section 179 p	property before re	ductio	n in limitation	(see instruction	s)	3	2,890,000.
<b>4</b> Re	duction in limita	ation. Subtrac	t line 3 from line 2	2. If zer	ro or less, ent	er-0		4	
	llar limitation for parately, see inst						-0 If married filing	5	
6		Description of pro			(b) Cost (busi		(c) Elected cost	5	
	(4)								
7 Lis	ted property. E	nter the amou	unt from line 29			7			
								8	
								9	
<b>10</b> Ca	rryover of disall	owed deduct	tion from line 13 c	of your	2022 Form 4	562		10	
	-			-			ne 5. See instructions	11	
12 Se	ction 179 exper	nse deductior	n. Add lines 9 and	10, bu	It don't enter	more than line 1	1	12	
			tion to 2024. Add				13		
Note: D	Don't use Part II	or Part III bel	ow for listed prop	erty. Ir	nstead, use P	art V.			
							ude listed property	. See	instructions.)
	•		• •				) placed in service	14	
	• •							14	
	15         Property subject to section 168(f)(1) election         .							16	
Part III			( <b>Don't</b> include	 listad i	nronerty Se	<u> </u>	<u></u> )	10	
r ar c m		colution		lioted	Section A		/		
17 M/	ACBS deduction	ne for assets	nlaced in service	in tax v		na hefore 2023		17	
				-	•	•	one or more general		
	set accounts, cl	• •			-	•			
							General Depreciation	Svst	em
(a) Class	sification of property	(b) Month and y	/ear (c) Basis for depr (business/investm only-see instru	eciation nent use	(d) Recovery period	(e) Convention	(f) Method		epreciation deduction
<b>19a</b> 3	B-year property		, sug see monu	)					
	5-year property								
	7-year property								
	-year property								
	-year property								
	-year property								
	-year property				25 yrs.		S/L		
	esidential rental	01/23	125.	217.	27.5 yrs.	MM	S/L		4,364.
pr	operty	,	,	-	27.5 yrs.	MM	S/L		, = = = •
	onresidential rea	al			39 yrs.	MM	S/L		
pr	operty					MM	S/L		
	Section C	-Assets Pla	aced in Service D	Ouring	2023 Tax Ye	ar Using the Al	ternative Depreciation	on Sys	stem
20a Cl	ass life						S/L	_	
<b>b</b> 12	2-year				12 yrs.		S/L		
	)-year				30 yrs.	MM	S/L		
	)-year				40 yrs.	MM	S/L	1	
	Summary	(See instruc	ctions.)						
<b>21</b> Lis	ted property. E	nter amount f	rom line 28 .					21	
				ıgh 17.	lines 19 and	20 in column (c	), and line 21. Enter		
			es of your return.					22	4,364.

23	<b>B</b> For assets shown above and placed in service during the current year, enter the								
	portion of the basis attributable to section 263A costs	23							

For Paperwork Reduction Act Notice, see separate instructions.