

IRS e-file Signature Authorization

▶ **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 NANDA SHYAM SUNDER R PASHYA	Social security number 325-49-4452
Spouse's name YAMINI NOOKALA	Spouse's social security number 755-71-2920

Part I Tax Return Information – Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	117,237.
2 Total tax	2	10,311.
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	11,362.
4 Amount you want refunded to you	4	1,051.
5 Amount you owe	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

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

9	4	4	5	2
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 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name **Enter five digits, but don't enter all zeros**
- 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 ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- I authorize GLOBAL TAXES LLC to enter or generate my PIN

1	2	9	2	0
---	---	---	---	---

 as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name **Enter five digits, but don't enter all zeros**
- 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 Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

2	2	2	4	9	6	0	8	2	7	1
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

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 ▶ _____ Date ▶ _____

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

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial: NANDA SHYAM SUNDER R Last name: PASHYA Your social security number: 325 49 4452

If joint return, spouse's first name and middle initial: YAMINI Last name: NOOKALA Spouse's social security number: 755 71 2920

Home address (number and street): 306 SE RANGER BLVD Apt. no.: 201 Presidential Election Campaign

City, town, or post office: BENTONVILLE State: AR ZIP code: 72712 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Foreign country name Foreign province/state/county Foreign postal code Foreign postal code You Spouse

Filing Status: Single, Married filing jointly (checked), Married filing separately, Head of household (HOH), Qualifying surviving spouse (QSS)

Digital Assets: At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset? (See instructions.) Yes No

Standard 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, 1959, Are blind, Spouse: Was born before January 2, 1959, Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents

Income table with rows 1a through 1z. Total amount from Form(s) W-2, box 1: 117,916.

Table with rows 2a through 6b. Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Social security benefits, Taxable interest, Ordinary dividends, Taxable amount.

Table with rows 7 through 15. Capital gain or (loss), Additional income from Schedule 1, line 10, Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income: 117,237.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2023)

Table with columns for line numbers (16-24), descriptions (Tax and Credits), and amounts. Total tax is 10,311.

Table for Payments (lines 25-33). Includes federal income tax withheld (11,362) and total payments (11,362).

Table for Refund (lines 34-36). Shows overpaid amount of 1,051 and amount applied to 2024 estimated tax.

Table for Amount You Owe (lines 37-38). Shows amount owed and estimated tax penalty.

Third Party Designee section with checkboxes for Yes/No and fields for name, phone, and PIN.

Sign Here section with declaration and signature fields for taxpayer and spouse, including occupation and date.

Paid Preparer Use Only section with fields for preparer name, signature, date, PTIN, firm name, address, and phone number.

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

Attachment
Sequence No. **12**

Name(s) shown on return

NANDA SHYAM SUNDER R PASHYA & YAMINI NOOKALA

Your social security number

325-49-4452

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.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(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 .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	126.	205.		-79.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0.	5.		-5.
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -84.

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (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.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(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 Box D checked	537.	1,149.		-612.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0.	136.		-136.
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 -748.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-832.
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input type="checkbox"/> 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. <input type="checkbox"/> 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: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(832.)
	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? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return: NANDA SHYAM SUNDER R PASHYA & YAMINI NOOKALA Social security number or taxpayer identification number: 325-49-4452

Before you check Box A, B, or C 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 I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-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.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/23	12/31/23	126.	205.			-79.
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 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				126.	205.			-79.

Note: If you checked Box A 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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

NANDA SHYAM SUNDER R PASHYA & YAMINI NOOKALA

325-49-4452

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)
- (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 (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
4.62		01/01/22	12/31/23	537.	1,149.			-612.
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) . . .				537.	1,149.			-612.

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.

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification number

NANDA SHYAM SUNDER R PASHYA & YAMINI NOOKALA

325-49-4452

Before you check Box A, B, or C 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 I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-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 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-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.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/23	12/31/23	0.	5.			-5.
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 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				0.	5.			-5.

Note: If you checked Box A 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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

NANDA SHYAM SUNDER R PASHYA & YAMINI NOOKALA

325-49-4452

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)
- (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 (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Robinhood Securities LLC	01/01/22	12/31/23	0.	136.			-136.
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).			0.	136.			-136.

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.

Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2023
Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.
325-49-4452

NANDA SHYAM SUNDER R PASHYA

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 0.
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter	3 7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6 7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8 7,750.
9	Employer contributions made to your HSAs for 2023	9 3,900.
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11 3,900.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 3,850.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c
15	Qualified medical expenses paid using HSA distributions (see instructions)	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

NANDA SHYAM SUNDER R PASHYA & YAMINI NOOKALA

Your taxpayer identification number

325-49-4452

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 40.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8 40.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 8.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 8.
11	Taxable income before qualified business income deduction (see instructions)	11 89,537.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 3.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 89,534.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 17,907.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 8.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0.)

2023 AR1000F

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident



P1

CHECK BOX IF AMENDED RETURN

Software ID
PROSERIES

Jan. 1 - Dec. 31, 2023 or fiscal year ending _____, 20__ •

TAXPAYER INFORMATION	Primary's legal first name • NANDA SHYAM SUNDER R		MI •	Last name • PASHYA		Check if Deceased • <input type="checkbox"/>		Primary's social security number • 325-49-4452		
	Spouse's legal first name • YAMINI		MI •	Last name • NOOKALA		Check if Deceased • <input type="checkbox"/>		Spouse's social security number • 755-71-2920		
	Mailing address (number and street, P.O. box or rural route) • 306 SE RANGER BLVD, APT. 201							<input type="checkbox"/> Check if address is outside U.S.		
	City • BENTONVILLE		State or province • AR		ZIP • 72712		Foreign country name			
	Primary email				Secondary email					
	<input type="checkbox"/> We no longer automatically mail 1099-G forms. Instead, we ask that you get this information from our website (www.atap.arkansas.gov). Check the box if you still want us to mail you a paper Form 1099-G next year.									
	<input type="checkbox"/> Check here if you want a tax booklet mailed to you next year.					<input type="checkbox"/> Check this box if you have filed a state extension or an automatic federal extension				
	DL# / State ID <u>941141132</u>		Your state <u>AR</u>		Issue date (mm/dd/yyyy) <u>05/20/2022</u>		Expiration date (mm/dd/yyyy) <u>03/31/2025</u>			
	DL# / State ID <u>944993725</u>		Spouse state <u>AR</u>		Issue date (mm/dd/yyyy) <u>05/20/2022</u>		Expiration date (mm/dd/yyyy) <u>05/20/2030</u>			

FILING STATUS	1. <input type="checkbox"/> Single (Or widowed before 2023 or divorced at end of 2023)		4. <input type="checkbox"/> Married filing separately on the same return	
	2. <input checked="" type="checkbox"/> Married filing joint (Even if only one had income)		5. <input type="checkbox"/> Married filing separately on different returns Enter spouse's name here and SSN above _____	
3. <input type="checkbox"/> Head of household (See instructions) If the qualifying person was your child, but not your dependent, enter child's name here: _____		6. <input type="checkbox"/> Surviving spouse with dependent child Year spouse died: (See instructions) _____		

7A. Yourself • 65 or over • 65 Special • Blind • Deaf Head of household/surviving spouse (Filing status 3 only) (Filing status 6 only)

Spouse • 65 or over • 65 Special • Blind • Deaf

Multiply number of boxes checked 7A X \$29 = 58.00

Dependents (Do not list yourself or spouse)

First name	Last name	Dependent's social security number	Dependent's relationship to you
1.			
2.			
3.			
4.			
5.			

7B. Multiply number of **DEPENDENTS** from above 7B • X \$29 = 00

7C. **TOTAL PERSONAL TAX CREDITS:** (Add lines 7A and 7B. Enter total here and on line 34) 7C 58.00

Individuals with Developmental Disabilities Credit (AR1000-DD - formerly AR1000RC5) now on Form AR1000TC



Primary SSN 325-49-4452

		ROUND ALL AMOUNTS TO WHOLE DOLLARS		(A) Primary/Joint Income	(B) Spouse's Income Status 4 Only		
INCOME	8. Wages, salaries, tips, etc: (Attach W-2s)	8	●	117,916.00	●	00	
	9. Military pay: Primary ● [] 00 Spouse ● [] 00						
	10. Interest income: (If over \$1,500, attach AR4)	10	●	101.00	●	00	
	11. Dividend income: (If over \$1,500, attach AR4)	11	●	52.00	●	00	
	12. Alimony and separate maintenance received:	12	●	00	●	00	
	13. Business or professional income: (Attach federal Sch. C)	13	●	00	●	00	
	14. Capital gains/(losses) from stocks, bonds, etc: (Attach federal Sch. D)	14	●	-832.00	●	00	
	15. Other gains or (losses): (See Instructions)	15	●	00	●	00	
	16. Non-qualified IRA distributions and taxable annuities: (Attach All 1099Rs)	16	●	00	●	00	
	17. Military retirement: Primary ● [] 00 Spouse ● [] 00						
	18A. Primary employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● [] 00 Taxable ● [] 00 Less \$6,000	18A	●	00			
	18B. Spouse employer pension plan(s)/qualified IRA(s): (See inst., attach 1099Rs) Gross ● [] 00 Taxable ● [] 00 Less \$6,000	18B	●	00	●	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach federal Sch. E)	19	●	00	●	00	
	20. Farm income: (Attach federal Sch. F)	20	●	00	●	00	
	21. Unemployment:	21	●	00	●	00	
	22. Other income/depreciation differences: (Attach Form AR-OI)	22	●	00	●	00	
	23. TOTAL INCOME: (Add lines 8 through 22)	23	●	117,237.00	●	00	
	24. TOTAL ADJUSTMENTS: (Attach Form AR1000ADJ)	24	●	00	●	00	
	25. ADJUSTED GROSS INCOME: (Subtract line 24 from line 23)	25	●	117,237.00	●	00	
	TAX COMPUTATION	26. Select tax table: (Select only one)	26				
		27. ● <input type="checkbox"/> Low income table (\$0), See line 26 instructions ● <input checked="" type="checkbox"/> Standard deduction (See instructions) ● <input type="checkbox"/> Itemized deductions (Attach AR3)	27	●	4,680.00	●	00
		28. NET TAXABLE INCOME: (Subtract line 27 from line 25)	28	●	112,557.00	●	00
		29. TAX: (Enter tax from tax table)	29		5,134.00		00
		30. Combined tax: (Add amounts from line 29, columns A and B)	30				5,134.00
		31. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	31			●	00
32. Additional tax on IRA and qualified plan withdrawal and overpayment: (See instructions)		32			●	00	
33. TOTAL TAX: (Add lines 30 through 32)	33	●			5,134.00		
TAX CREDITS	34. Personal tax credit(s): (Enter total from line 7C)	34	●	58.00			
	35. Child care credit: (Attach AR2441)	35	●	00			
	36. Other credits: (Attach AR1000TC)	36	●	300.00			
	37. TOTAL CREDITS: (Add lines 34 through 36)	37	●			358.00	
	38. NET TAX: (Subtract line 37 from line 33. If line 37 is greater than line 33, enter 0)	38	●			4,776.00	



Primary SSN 325-49-4452

PAYMENTS	39. Arkansas income tax withheld: (Attach copies of W-2, 1099R, W2-G,1099-PT, and/or AR-K1) 39	●	5,338.00
	40. Estimated tax paid or credit brought forward from 2022: 40	●	00
	41. Payment made with extension: (See instructions) 41	●	00
	42. AMENDED RETURNS ONLY - Previous payments: (See instructions) 42	●	00
	43. Early childhood program: Certification number: _____ (Attach AR1000EC and AR2441) 43	●	00
	44. TOTAL PAYMENTS: (Add lines 39 through 43) 44	●	5,338.00
	45. AMENDED RETURNS ONLY - Previous refund: (See instructions) 45	●	00
46. Adjusted total payments: (Subtract line 45 from line 44) 46	●	5,338.00	

REFUND OR TAX DUE	47. AMOUNT OF OVERPAYMENT/REFUND: (If line 46 is greater than line 38, enter difference) 47	●	562.00
	48. Amount to be applied to 2024 estimated tax: 48	●	00
	49. Amount of Check-Off contributions: (Attach Form AR1000CO) 49	●	00
	50. AMOUNT TO BE REFUNDED TO YOU: (Subtract lines 48 and 49 from line 47) REFUND 50	● ☺	562.00
	51. AMOUNT DUE: (If line 46 is less than line 38, enter difference; if over \$1,000, continue to 52A) TAX DUE 51	● ☹	00
	52A. UEP: Attach Form AR2210 or AR2210A. If required, enter exception in box 52A	●	00
52B. Penalty 52B	●	00	
52C. Add lines 51 and 52B: (See instructions) TOTAL DUE 52C	●	00	

Direct deposit allowed to U.S. banks only. Check if either deposit(s) will ultimately be placed in a foreign account.

Routing number 1 **Account number 1** Checking or Savings **Direct deposit 1 amt.**

● 0 8 2 0 0 0 0 7 3 ● 4 8 7 0 0 4 6 4 9 5 3 0 ● 562.00

Routing number 2 **Account number 2** Checking or Savings **Direct deposit 2 amt.**

● ● ● 00

PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Primary's signature	Date	Telephone (848) 219-8623	May the Arkansas Revenue Division discuss this return with the preparer?
Spouse's signature	Date	Telephone	

Paid preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	PTIN/ID number 02/17/2024 ● 843171965	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	--	---

Preparer's name GLOBAL TAXES LLC	Telephone (678) 965-9522	For Department Use Only	
Address 245 ROONEY CT		A	●
City E BRUNSWICK	State NJ	ZIP 08816	
E-mail SYAM@GTAXFILE.COM			

<p>PAY ONLINE:</p> <p>Please visit our secure website ATAP (Arkansas Taxpayer Access Point) at www.atap.arkansas.gov. ATAP allows taxpayers or their representatives to log on, make payments and manage their account online. ATAP is available 24 hours.</p>		<p>Mail Return & Payment to:</p> <p>Refund: Arkansas State Income Tax P.O. Box 1000 Little Rock, AR 72203-1000</p> <p>Tax Due/No Tax: Arkansas State Income Tax P.O. Box 2144 Little Rock, AR 72203-2144</p>
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ARKANSAS INDIVIDUAL INCOME TAX TAX CREDITS

Primary's legal name NANDA SHYAM SUNDER R PASHYA	Primary's social security number 325-49-4452
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IMPORTANT: SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. State political contribution credit: (See instructions)	1 ●		00
2. Other state tax credit: [Attach copy of other state tax return(s)]	2 ●		00
3. Credit for adoption expenses: (Attach federal Form 8839)	3 ●		00
4. Phenylketonuria disorder credit: (See instructions. Attach AR1113)	4 ●		00
5. Stillborn child tax credit "Paisley's Law": (Attach certificate of birth resulting in stillbirth)	5 ●		00
6. Additional tax credit for qualified individuals: (See instructions)	6 ●		00
7. Inflationary relief income tax credit: (See Instructions)	7 ●	300.	00
8. Credit for Individuals with Developmental Disabilities: (Attach AR1000-DD formerly AR1000RC5)	8 ●		00

	Individual's Name on Form AR1000-DD	Social Security Number on Form AR1000-DD
8A.	●	●
8B.	●	●
8C.	●	●
8D.	●	●
8E.	●	●
8F.	●	●

If certificate is issued to an individual, leave FEIN box below blank.

Primary:	9A. Code ● <input style="width: 100px;" type="text"/>	FEIN ● <input style="width: 100px;" type="text"/>	Amount ● <input style="width: 50px;" type="text"/>	00
	9B. Code ● <input style="width: 100px;" type="text"/>	FEIN ● <input style="width: 100px;" type="text"/>	Amount ● <input style="width: 50px;" type="text"/>	00
	9C. Code ● <input style="width: 100px;" type="text"/>	FEIN ● <input style="width: 100px;" type="text"/>	Amount ● <input style="width: 50px;" type="text"/>	00
Spouse:	9D. Code ● <input style="width: 100px;" type="text"/>	FEIN ● <input style="width: 100px;" type="text"/>	Amount ● <input style="width: 50px;" type="text"/>	00
	9E. Code ● <input style="width: 100px;" type="text"/>	FEIN ● <input style="width: 100px;" type="text"/>	Amount ● <input style="width: 50px;" type="text"/>	00
	9F. Code ● <input style="width: 100px;" type="text"/>	FEIN ● <input style="width: 100px;" type="text"/>	Amount ● <input style="width: 50px;" type="text"/>	00

9. Tax credit(s): (Add amounts from 9A-9F above)	9 ●		00
A copy of the tax credit certificate(s) or appropriate documentation of the credit(s) claimed must be attached.			
10. TOTAL CREDITS: Add lines 1 through 9. Enter total on line 36, Form AR1000F/AR1000NR	10 ●	300.	00



**ARKANSAS INDIVIDUAL INCOME TAX
CAPITAL GAINS**

Primary's legal name N PASHYA & Y NOOKALA	Primary's social security number 325-49-4452
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In Arkansas, only 50% of the net capital gain is taxed. 100% of the short term capital gain is taxed.

Per Act 1488 of 2013, the amount of net capital gain in excess of ten million dollars (\$10,000,000) from a gain realized on or after January 1, 2014, is exempt from state tax.

Complete the AR1000D if you have a CAPITAL GAIN OR LOSS reported on federal Schedule D, or if Schedule D is not required, a gain reported on federal Form 1040, line 7. The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 per taxpayer for filing status 4 or 5). See instructions for line 14, Form AR1000F/AR1000NR.

Adjust your gains and losses for depreciation differences, **if any**, in the federal and Arkansas amounts using lines 2, 5 and 10. *

Note: Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed.

Full Year Resident Filers - Complete columns **(A)** and **(B)** only.

Nonresident or Part Year Resident Filers - Complete columns **(A), (B), and (C)**.

	Federal Schedule D	(A) Primary	(B) Spouse	(C) Arkansas Only
1. Enter federal long-term capital gain or loss reported on line 15, federal Schedule D or Form 1040, line 7.....1	-748.00	-748.00	00	00
2. Enter adjustment, if any , for depreciation differences in federal and state amounts.....2		00	00	00
3. Arkansas long-term capital gain or loss. Add (or subtract) line 1 and line 2.....3		-748.00	00	00
4. Enter federal net short-term capital loss, if any , reported on line 7, federal Schedule D4	-84.00	-84.00	00	00
5. Enter adjustment, if any , for depreciation differences in federal and state amounts.....5		00	00	00
6. Arkansas net short-term capital loss. Add (or subtract) line 4 and line 5.....6		-84.00	00	00
7a. Arkansas net capital gain or loss. (If gain, subtract line 6 from 3. If loss, add lines 6 and 3.)7a		-832.00	00	00
7b. If the amount on line 7a is over \$10,000,000, only enter \$10,000,000. If less than \$10,000,000, enter the total amount.....7b		-832.00	00	00
8. Arkansas taxable amount. If a gain multiply line 7b by 50 percent (.50), otherwise enter loss.....8		-832.00	00	00
9. Enter federal short-term capital gain, if any , reported on line 7, federal Schedule D.....9	00	00	00	00
10. Enter adjustment, if any , for depreciation differences in federal and state amounts.....10		00	00	00
11. Arkansas short-term capital gain. Add (or subtract) line 9 and line 10.....11		00	00	00
12. Total taxable Arkansas capital gain or loss. Add lines 8 and 11. (Loss limited to \$3,000, for filing status 1, 2, 3, and 6, \$1,500 per taxpayer if filing status 4 or 5.) Enter here. Filing status 1,2,3,5 and 6: Add line 12, columns A and B and enter on AR1000F/AR1000NR, line 14. Filing status 4: Enter line 12, column A on AR1000F/AR1000NR, line 14, column A. Enter line 12, column B on AR1000F/AR1000NR, line 14, column B.		-832.00	0.00	00



ARKANSAS INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

Primary's Legal First Name and Middle Initial: NANDA SHYAM SUNDER R
Last Name: PASHYA
Primary's Social Security Number: 325-49-4452
Spouse's Legal First Name and Middle Initial: YAMINI
Last Name: NOOKALA
Spouse's Social Security Number: 755-71-2920
Mailing Address: 306 SE RANGER BLVD, APT. 201
Telephone: (848) 219-8623
City: BENTONVILLE
State or Province: AR
ZIP: 72712
Check if address is outside U.S. Foreign Country: []

PART I - TAX RETURN INFORMATION (Whole Dollars Only)

Table with 5 rows: 1. Total Income (117,237.00), 2. Net Tax (4,776.00), 3. State Income Tax Withheld (5,338.00), 4. Refund (562.00), 5. Tax Due (00)

PART II - DECLARATION OF TAXPAYER

- 6a. [X] I consent that my refund be direct deposited as designated in the electronic portion of my 2023 Arkansas income tax return.
6b. [] I do not want direct deposit of my refund or I am not receiving a refund.
6c. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Income Tax Payment form (AR TAX PMT).
6d. [] I authorize the State of Arkansas Income Tax Section to initiate debit entries to my account as indicated on the Arkansas Estimated Tax Payment form (AR EST PMT) or Arkansas Extension Payment form (AR EXT PMT).

If I have filed a balance due return, I understand that if the State of Arkansas does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2023 Arkansas income tax return.

Sign Here Primary's Signature Date Spouse's Signature Date

PART III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on Form AR8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that Form AR8453 accurately reflects the data on the return.

ERO'S Use Only: Signature: GLOBAL TAXES LLC, Date: 02/17/2024, Check if paid preparer: [], Check if self-employed: [], Your SSN or PTIN: 84-3171965, Firm's name and address: GLOBAL TAXES LLC, 245 ROONEY CT, E BRUNSWICK NJ 08816, FEIN: 84-3171965

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only: Signature: SYAM PRIYA RAM SAGAR GUPTA TALLAM, Date: 02/17/2024, Check if self-employed: [], Preparer's SSN or PTIN: P02082703, Firm's name and address: SYAM PRIYA RAM SAGAR GUPTA TALLAM, 245 ROONEY CT, E BRUNSWICK NJ 08816, FEIN: 84-3171965