Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submi	ssion Identification Number (SID)				
Taxpaye	er's name	Social securi	ty numl	per	
BIS	HAN SINGH	887-90	-709	6	
Spouse'	's name	Spouse's soc	ial seci	urity number	r
Part	Tax Return Information — Tax Year Ending December 31, 2023 (Ente	│ r vear vou a	re au	thorizina.)
	whole dollars only on lines 1 through 5.	. ,	0 0.0.		/
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1	89	,428.
2	Total tax		2	11	,934.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	14	,745.
4	Amount you want refunded to you		4	2	,811.
5	Amount you owe		5		
Part	II Taxpayer Declaration and Signature Authorization (Be sure you get and	keep a cop	y of y	our retu	rn)
my known return (to send for any Agent to payment authoric payment business taxes to personal taxes to the send for the se	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended by by by an additional part I have examined a copy of the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmary my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejdelay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account income for the deviation of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institutive action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation received confidential information necessary to answer inquiries and resolve issues related to the part of the payment (settlement) date. I also authorize the financial institutions involved in the oreceive confidential information necessary to answer inquiries and resolve issues related to the payment for the payment (original or amended) I are funded Withdray (Original Original Original Original Original Original Original Ori	ve are the ame litter, or electro ection of the tr .S. Treasury a icated in the tr on to debit the e the authoriza uests must be processing of payment. I furl	ounts for the counts of the co	rom the incturn original ssion, (b) the designated paration soft to this according to the content of the conten	come tax tor (ERO) ne reason Financial tware for bunt. This cancel) a er than 2 syment of that the
	nic Funds Withdrawal Consent. yer's PIN: check one box only				
X		my PIN 0	7 (9 6	as my
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	En		digits, but er all zeros	asiny
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN and your return is filed using the Practitioner PIN metholow.				
Your s	signature ▶ Date ▶				
Spous	se's PIN: check one box only				
	I authorize to enter or generate	my PIN			as my
	ERO firm name	-	ter five	digits, but	aomy
	signature on the income tax return (original or amended) I am now authorizing.	do	n't ente	r all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN and your return is filed using the Practitioner PIN meth below.				
Spous	e's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below	1			
Part	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 Don't ent	6 0 er all ze	8 2 7	1
authori	that the above numeric entry is my PIN, which is my signature for the electronic individual income to the for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS <i>e-file</i> Providers of I	ax return (origi nitting this retu	nal or urn in a	amended) accordance	
ERO's	signature ▶ Date ▶				
	ERO Must Retain This Form — See Instructions				
	Don't Submit This Form to the IRS Unless Requested To	Do So			

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



1040		artment of the Treasury—Internal Revenue Servi		urn	202	3	OMB No. 1545	-0074	IRS Use	Only-	-Do not w	rite or sta	aple in this s	space.
For the year Jar	n. 1–Dec	c. 31, 2023, or other tax year beginning			, 2023, end	ling			, 20		See se	parate i	instructio	ns.
Your first name	and m	iddle initial	Last nar	me							Your so	cial sec	urity num	ıber
BISHAN			SING	Н							887	90	7096	
	pouse's	s first name and middle initial	Last nar										security r	number
Homo addrosa	/numb	er and street). If you have a P.O. box, see	inatruotia	200					Apt. no.	_	D			
	•	er and street). If you have a F.O. box, see DEANE HIGHWAY	HISTIUCIIC	JIIS.				'	λρι. по.	- 1			ection Can ou, or you	
		ice. If you have a foreign address, also co	mplete sr	paces belo	OW.	Sta	te	ZIP c	ode				jointly, wa	
ROCKY H		,,,	,			CI		060			•		nd. Check	•
Foreign country			F	oreign pr	ovince/state/				n postal c		your tax		not chang ınd.	је
							•				,			Spouse
Filing Status	s 🗵	Single					Head of h	ouseh	old (HOH	- 1)				
Check only		Married filing jointly (even if only o	ne had ir	ncome)			_							
one box.		Married filing separately (MFS)					☐ Qualifying	surviv	ing spou	use (C	QSS)			
		you checked the MFS box, enter the			ouse. If you	u che	ecked the HOF	or Q	SS box,	enter	the chi	ld's na	me if the	
	qu	ualifying person is a child but not you	ır depen	dent:										
Digital	At a	ny time during 2023, did you: (a) rec	eive (as	a reward	, award, or	payr	nent for prope	rty or	services); or (b) sell,			
Assets	exch	nange, or otherwise dispose of a dig	ital asse	t (or a fin	ancial inter	est ir	n a digital asse	et)? (Se	e instru	ction	s.)	□ Yee □ Yee	es 🗵 N	No.
Standard		neone can claim: 🗌 You as a de	pendent	: 🔲	Your spous	e as	a dependent							
Deduction		Spouse itemizes on a separate retur	n or you	were a	dual-status	alien								
Age/Blindnes	s You	: Were born before January 2, 1	959	Are bli	nd Spc	ouse	: Was bor	n befo	ore Janua	ary 2,	1959		s blind	
Dependent	s (see	instructions):		(2) S	ocial security	,	(3) Relationsh	_{iip} (4) Check t	he bo	x if quali	fies for (see instrud	ctions):
If more		First name Last name			number		to you		Child t	ax cre	edit	Credit fo	r other dep	endents
than four														
dependents, see instruction	s —								[
and check	. —								[
here L														
Income	1a	Total amount from Form(s) W-2, b	•		,						1a	_	102,7	58.
Attach Form(s)	b	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '							1b	_				
W-2 here. Also	С.	Tip income not reported on line 1a			•						1c	_		
attach Forms W-2G and	d	Medicaid waiver payments not rep		` `	` `	nstru	ictions)				1d	_		
1099-R if tax	e	Taxable dependent care benefits f									1e	_		
was withheld.	f	Employer-provided adoption bene	tits from	Form 8	339, line 29	•					1f			
If you did not get a Form	g	Wages from Form 8919, line 6 .									1g			
W-2, see	h	Other earned income (see instruct	,					· ·			1h			0.
instructions.	i	Nontaxable combat pay election (s	see instr	uctions)			<u>li</u>						102 7	, E O
AII 1 2 : -	Z	Add lines 1a through 1h			· · · ·	 					1z	_	102,7	50.
Attach Sch. B if required.	2a	· –	2a				axable interes				2b	_		
	3a	· · ·	3a				ordinary divide				3b	_		
Standard	4a		4a 5a				axable amoun axable amoun				4b 5b	_		
Deduction for—	5a 6a	_	5а 6а				axable amoun axable amoun				6b	_		
Single or Married filing	С	If you elect to use the lump-sum e		nethed :	chack boro					· ;	1 00			
separately, \$13,850	7	Capital gain or (loss). Attach Sche		,		`	,				7		1	11.
Married filing	8	Additional income from Schedule		•	•						8		-13,4	
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7	•								9	+	89,4	
surviving spouse, \$27,700	10	Adjustments to income from Sche		-							10			
Head of household,	11	Subtract line 10 from line 9. This is									11		89,4	2.8
\$20,800	12	Standard deduction or itemized	-	-	_						12		13,8	
If you checked any box under	13	Qualified business income deduct				,					13			<u> </u>
Standard Deduction,	14										14		13,8	50.
see instructions.	15	Subtract line 14 from line 11. If zer							•	•	15		75 5	

Form 1040 (2023	3)								Page 2		
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	з 🗌		16	11,934.		
Credits	17	Amount from Schedule 2, lin	ne3					17			
	18	Add lines 16 and 17						18	11,934.		
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19			
	20	Amount from Schedule 3, lin	ne 8					20			
	21	Add lines 19 and 20						21			
	22	Subtract line 21 from line 18	B. If zero or less,	enter -0				22	11,934.		
	23	Other taxes, including self-e	employment tax,	from Schedule	e 2, line 21 .			23	0.		
	24	Add lines 22 and 23. This is	your total tax					24	11,934.		
Payments	25	Federal income tax withheld									
	а	Form(s) W-2				25a 14	4,745.				
	b	Form(s) 1099				25b					
	С	Other forms (see instruction	s)			25c					
	d	Add lines 25a through 25c						25d	14,745.		
If you have a	26	2023 estimated tax paymen	ts and amount a	pplied from 20)22 return			26			
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)			No .	27					
allacii Scii. Elc.	28	Additional child tax credit fro	m Schedule 8812			28					
	29	American opportunity credit	from Form 8863	3, line 8 . .		29					
	30	Reserved for future use .				30					
	31	Amount from Schedule 3, lin	ne 15			31					
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and ref	undable credits		32			
	33	Add lines 25d, 26, and 32. T	hese are your to	tal payments				33	14,745.		
Refund	34	If line 33 is more than line 24	4, subtract line 2	4 from line 33.	This is the amou	nt you overpaid		34	2,811.		
	35a	Amount of line 34 you want			is attached, che	ck here	🗌	35a	2,811.		
Direct deposit?	b										
See instructions.	d	Account number 3 8 1	0 6 3 5	1 6 4 1	L 2						
	36	Amount of line 34 you want	applied to your	2024 estimate	ed tax	36					
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g	37								
	38	Estimated tax penalty (see in	nstructions) .			38					
Third Party	Do	you want to allow another				See					
Designee		• .					omplete	below.	⋉ No		
		signee's		Phone		sonal ident	ification				
		me	h - t h	no.			iber (PIN)	4l l 4			
Sign		der penalties of perjury, I declare t lief, they are true, correct, and com							,		
Here		ur signature	•	Date	Your occupation				nt vou an Identity		
	10	ui signature		Date	Tour occupation				IN, enter it here		
Joint return?					SOFTWARE :	ENGINEER	(see	inst.)			
See instructions. Keep a copy for your records.	Sp	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupat	ion	Iden	the IRS sent your spouse an entity Protection PIN, enter it here ee inst.)			
	Ph	one no. (551)225-956	9	Email address	BISHAN.DEVE	LOPER@GMAIL.C	OM				
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:		
	SYAN	M PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	02/18/2024	P0208	2703	Self-employed		
Preparer Use Only	Fir	Firm's name GLOBAL TAXES LLC							hone no. (678)965-9522		
————	Fir	m's address 245 ROONE	Firm	ı's EIN	84-3171965						

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2023
Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

BISHAN SINGH

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

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

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

Sequence No. 01

Your social security number
887-90-7096

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta		5	-13,441.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ($\overline{)}$	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s ()	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
_		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	r here and on Form		10 44
	1040, 1040-SR, or 1040-NR, line 8		10	-13,441.

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

Par	Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN	·			
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f		-	
g	Contributions by certain chaplains to section 403(b) plans	24g		-	
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h		-	
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
_	tax law violations	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:				
05	Tatal allows allow to some Add lines Ode thousands Ode	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 Form 1040, 1040-SR, or 1040-NR, line 10	. ∟nter	nere and on		
				26	I - 4 /F 4040\ 0000
	BAA	REV 02/	11/24 PRO	Schedu	le 1 (Form 1040) 2023

SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

Capital Gains and Losses

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **12**

	(s) shown on return SHAN SINGH				r social se 37 – 90 –	ecurity number
	you dispose of any investment(s) in a qualified opportunity	fund during the ta	x year?			7090
	es," attach Form 8949 and see its instructions for additiona	•	•			
Pa	rt I Short-Term Capital Gains and Losses—Ge	nerally Assets I	Held One Year	or Less	(see ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to le dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustr to gain or I Form(s) 894 line 2, col	nents oss from 49, 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.					
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked	3,348.	3,237.			111.
2	Totals for all transactions reported on Form(s) 8949 with Box B checked	6.	7.		1.	0.
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 (le	oss) from Forms 4	684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	•		rusts fror	n 5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	•	our Capital Loss	-	r 6	(
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise					111.
Pai	t II Long-Term Capital Gains and Losses – Ger	nerally Assets H	leld More Than	One Yea	ar (see	instructions)
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to	(d) Proceeds (sales price)	(e) Cost (or other basis)	Adjustr to gain or I Form(s) 894	nents oss from 19, Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result
	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.			line 2, col	umn (g)	with column (g)
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
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					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			•	s) 11	
12	Net long-term gain or (loss) from partnerships, S corporat					
13	1 3				13	
	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions				14	()
15	Net long-term capital gain or (loss). Combine lines 8a	through 14 in co	lumn (h). Then, go	o to Part I	II	

15

Schedule D (Form 1040) 2023 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 111. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the 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? ☐ 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. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

8949

Sales and Other Dispositions of Capital Assets

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.

OMB No. 1545-0074 Attachment

Sequence No. 12A

Internal Revenue Service Name(s) shown on return BISHAN SINGH

Department of the Treasury

Social security number or taxpayer identification number 887-90-7096

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.

X (A) Short-term transactions☐ (B) Short-term transactions☐ (C) Short-term transactions	s reported on	Form(s) 1099	9-B showing bas				e)
(a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the Note below	If you enter an enter a co	f any, to gain or loss amount in column (g), ode in column (f). arate instructions.	(h) Gain or (loss) Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).
Apex Clearing	01/01/23	12/31/23	1,977.	1,833.			144.
CRYPTO CURRENCY	01/01/23	12/31/23	1,371.	1,404.			-33.
2 Totals. Add the amounts in column negative amounts). Enter each tot Schedule D, line 1b (if Box A above above is checked), or line 3 (if Box	al here and ince is checked), li	clude on your ne 2 (if Box B	3,348.	3,237.			111.

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.

Form **8949**

Sales and Other Dispositions of Capital Assets

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.

OMB No. 1545-0074

2023

Attachment
Sequence No. 12A

Department of the Treasury Internal Revenue Service

Name(s) shown on return

BISHAN SINGH

Social security number or taxpayer identification number

887-90-7096

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 transaction	s not reported	d to you on F	orm 1099-B				
1	(a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the Note below	Adjustment, i If you enter an enter a c See the sep	(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	(g) Amount of adjustment	from column (d) and combine the result with column (g).
Apex	Clearing	01/01/23	12/31/23	6.	7.	W	1.	0.
neg Sch	als. Add the amounts in column ative amounts). Enter each to be dedule D, line 1b (if Box A above is checked) or line 3 (if Box)	tal here and inc e is checked), lir	lude on your ne 2 (if Box B	6	7		1	0

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.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Your social security number

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

BISH	IAN SINGH						887-90	0-7096	
Part									
_	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	ty, use	Schedule	e C. See	instru	ctions. If you ar	e an indiv	vidual, rep	ort farm
A [Did you make any payments in 2023 that would require you	to file	Form(s)	10992.5	See ins	structions		□ Ve	s X No
	f "Yes," did you or will you file required Form(s) 1099?								
1a	Physical address of each property (street, city, state, ZIF								
A	SAKET KAPRA VILLAGE HYDERABAD TELANGAN			5.2					
В		V21 11	30000	<i>,</i> 2					
С									
1b	Type of Property 2 For each rental real estate prope	Professional Property listed Fair Rental							
	(from list below) above, report the number of fair	rental	and			Days	Da	ys	QJV
Α	gersonal use days. Check the Quif you meet the requirements to f			Α		365		0	
В	qualified joint venture. See instru			В					
<u> </u>				С					
	of Property:				_	0 1/ 0			
	Single Family Residence 3 Vacation/Short-Term Ren Multi-Family Residence 4 Commercial	tai	5 Land			Self-Rental	la a\		
2	Multi-Family Residence 4 Commercial		6 Roya	aities	8	Other (descri	be)		
						Propertie	es:		
Incom				Α		В			С
3	Rents received	3		5	80.				
_ 4	Royalties received	4							
Exper		_							
5	Advertising	5							
6 7	Auto and travel (see instructions)	7		1 /	44.				
8	Cleaning and maintenance	8		1,4	44.				
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		1.1	25.				
12	Mortgage interest paid to banks, etc. (see instructions)	12		- / -					
13	Other interest	13							
14	Repairs	14		2,4	52.				
15	Supplies	15		2,9	98.				
16	Taxes	16							
17	Utilities	17		2,3	56.				
18	Depreciation expense or depletion	18		3,6	46.				
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		14,0	21.				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If								
	result is a (loss), see instructions to find out if you must file Form 6198	04		-13,4	/1				
22	Deductible rental real estate loss after limitation, if any,	21		-13, 1	41.				
22	on Form 8582 (see instructions)	22	(13,44	11 \	()	()
23a	Total of all amounts reported on line 3 for all rental prope		1	±2, ±5	23a	\	580.	\	,
b	Total of all amounts reported on line 4 for all royalty properties.			•	23b				
C	Total of all amounts reported on line 12 for all properties				23c				
d	Total of all amounts reported on line 18 for all properties				23d	3	,646.		
е	Total of all amounts reported on line 20 for all properties				23e		,021.		
24	Income. Add positive amounts shown on line 21. Do not	inclu	de any lo	sses			24		
25	Losses. Add royalty losses from line 21 and rental real estate		-		nter to	tal losses here	25	(:	13,441.)
26	Total rental real estate and royalty income or (loss).								
	here. If Parts II, III, and IV, and line 40 on page 2 do no	t appl	ly to you,	, also e	nter th	nis amount or	ո		
	Schedule 1 (Form 10/0) line 5. Otherwise, include this ar	maunt	t in the to	tal on li	ina /11	on nage 2	06		_12 //1

Form **8582**

Passive Activity Loss Limitations

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2023

Attachment
Sequence No. 858

Internal Revenue Service
Name(s) shown on return
BISHAN SINGH

Department of the Treasury

Identifying number

887-90-7096

Par	2023 Passive Activity Lose Caution: Complete Parts IV ar		eting Part I.				
	I Real Estate Activities With Active Pance for Rental Real Estate Activities	- '		ive participation, s	ee Special		
1a b c d	Activities with net income (enter the a Activities with net loss (enter the amo Prior years' unallowed losses (enter the Combine lines 1a, 1b, and 1c	unt from Part IV, c ne amount from Pa	olumn (b)) art IV, column (c))	1b (1c (0. 13,441.))	1d	-13,441.
All Ot	her Passive Activities						-
2a b c d	Activities with net income (enter the a Activities with net loss (enter the amo Prior years' unallowed losses (enter the Combine lines 2a, 2b, and 2c	unt from Part V, co ne amount from Pa	olumn (b)) art V, column (c))	2b (2c () 	2d	
3	Combine lines 1d and 2d and subtra zero or more, stop here and include prior year unallowed losses entered	ct any prior year of this form with you	unallowed CRD. S ur return; all losse Report the losses	See instructions. If es are allowed, inc	this line is cluding any	3	-13,441.
	If line 3 is a loss and: • Line 1d is a • Line 2d is a on: If your filing status is married filing . Instead, go to line 10.	loss (and line 1d is	•	-		year,	do not complete
	t II Special Allowance for Rei	ntal Real Estate	Activities With	Active Particip	ation		
	Note: Enter all numbers in Par	t II as positive amo	ounts. See instruc	tions for an examp	ole.		
4	Enter the smaller of the loss on line 1	d or the loss on lir	ne 3			4	13,441.
5	Enter \$150,000. If married filing separ	-			50,000.		
6 7	Note: If line 6 is greater than or equal on line 9. Otherwise, go to line 7. Subtract line 6 from line 5	I to line 5, skip line			47,131.		
8	Multiply line 7 by 50% (0.50). Do not e		.000. If married filing			8	23,566.
9	Enter the smaller of line 4 or line 8. If			•		9	13,441.
Part			,				,
10	Add the income, if any, on lines 1a an	d 2a and enter the	total			10	0.
11	Total losses allowed from all passiv out how to report the losses on your t	ax return			ions to find	11	13,441.
Part	IV Complete This Part Before	e Part I, Lines 1	a, 1b, and 1c. S	ee instructions.			
	Name of activity		nt year	Prior years	Ove	rall ga	ain or loss
	Traine or activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gair	า	(e) Loss
SAKI	ET KAPRA VILLAGE	0.	13,441.				13,441.
		1		I .	1		

0.

13,441.

Total. Enter on Part I, lines 1a, 1b, and 1c

Form 8582 (2023) Page **2**

Part V Complete This Part Befor	e Part I, Lines 2	a, 2b,	and 2c. S	ee instru	ctions.			
Name of activity	Currer	nt year		Prior y	ears	Overa	ıll ga	ain or loss
ivame of activity	(a) Net income (line 2a)	(b) (li	Net loss ne 2b)	(c) Unall loss (lin		(d) Gain		(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c								
Part VI Use This Part if an Amour	nt Is Shown on F	Part II,	Line 9. S	ee instruc	ctions.			
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ra	atio	(c) Special allowance	(c) Special allowance (d) colu	
SAKET KAPRA VILLAGE	E Ln 22		13,441.	1.0000	0000	13,44	1.	0.
Total			13,441.	1.0	o	13,44	1.	0.
Part VII Allocation of Unallowed L	osses. See instr					- ,		
Name of activity	Form or sche and line nur to be reporte (see instruct	nber ed on	(a) l	_oss	(b) Ratio	(с) Unallowed loss
Total						1.00		
Part VIII Allowed Losses. See instru								
Name of activity	Form or sche and line nur to be reporte (see instruct	nber ed on	(a) l	(a) Loss (b) U		nallowed loss	(c) Allowed loss
Total								