

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name <b>HARSHA JHA</b>	Social security number 775-78-1337
Spouse's name	Spouse's social security number

## 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	64,081.
2	Total tax . . . . .	2	6,357.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . .	3	8,004.
4	Amount you want refunded to you . . . . .	4	1,647.
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 

8	1	3	3	7
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 as my 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 ▶ *Harsha Jha* Date ▶ Jan/24/2024

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

I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as my 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 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: **HARSHA** Last name: **JHA** Your social security number: **775 78 1337**

If joint return, spouse's first name and middle initial: \_\_\_\_\_ Last name: \_\_\_\_\_ Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **5485 SHEFFIELD CT** Apt. no. **112** Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. **ALEXANDRIA** State **VA** ZIP code **22311** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

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

**Filing Status**  Single  Head of household (HOH)  Married filing jointly (even if only one had income)  Married filing separately (MFS)  Qualifying surviving spouse (QSS)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: \_\_\_\_\_

**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 (or a financial interest in 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

**Dependents** (see instructions):

(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
_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

**Income**

<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>	71,563.
<b>b</b> Household employee wages not reported on Form(s) W-2	<b>1b</b>	
<b>c</b> Tip income not reported on line 1a (see instructions)	<b>1c</b>	
<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>	
<b>e</b> Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>	
<b>f</b> Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>	
<b>g</b> Wages from Form 8919, line 6	<b>1g</b>	
<b>h</b> Other earned income (see instructions)	<b>1h</b>	0.
<b>i</b> Nontaxable combat pay election (see instructions)	<b>1i</b>	
<b>z</b> Add lines 1a through 1h	<b>1z</b>	71,563.

<b>2a</b> Tax-exempt interest	<b>2a</b>		<b>b</b> Taxable interest	<b>2b</b>	
<b>3a</b> Qualified dividends	<b>3a</b>		<b>b</b> Ordinary dividends	<b>3b</b>	
<b>4a</b> IRA distributions	<b>4a</b>		<b>b</b> Taxable amount	<b>4b</b>	
<b>5a</b> Pensions and annuities	<b>5a</b>		<b>b</b> Taxable amount	<b>5b</b>	
<b>6a</b> Social security benefits	<b>6a</b>		<b>b</b> Taxable amount	<b>6b</b>	

<b>c</b> If you elect to use the lump-sum election method, check here (see instructions)	<input type="checkbox"/>	
<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here	<input type="checkbox"/>	
<b>8</b> Additional income from Schedule 1, line 10	<b>8</b>	-7,482.
<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	64,081.
<b>10</b> Adjustments to income from Schedule 1, line 26	<b>10</b>	
<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	64,081.
<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>	13,850.
<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	
<b>14</b> Add lines 12 and 13	<b>14</b>	13,850.
<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b>	50,231.

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	6,357.
	<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	6,357.
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
	<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	6,357.
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	0.
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	6,357.

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	8,004.
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	8,004.
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>	
	<b>27</b>	Earned income credit (EIC) <b>NO</b>	<b>27</b>	
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>	
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
	<b>30</b>	Reserved for future use	<b>30</b>	
	<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
	<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	8,004.

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	1,647.
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	1,647.
Direct deposit? See instructions.	<b>b</b>	Routing number 011000138 <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number 466003050374		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>	

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**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.

Your signature <i>Harsha Jha</i>	Date Jan/24/2024	Your occupation CLOUD ENGINEER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (917) 804-3622	Email address JHA.HARSHA18@GMAIL.COM		

**Paid Preparer Use Only**

Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 01/24/2024	PTIN P02082703	Check if: <input type="checkbox"/> Self-employed
Firm's name GLOBAL TAXES LLC	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Phone no. (678) 965-9522
Firm's EIN				84-3171965

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

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

Your social security number  
775-78-1337

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>1</b>	
<b>2a</b>	Alimony received . . . . .		<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .		<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .		<b>5</b>	-7,482.
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .		<b>7</b>	
<b>8</b>	Other income:			
<b>a</b>	Net operating loss . . . . .	<b>8a</b> ( )		
<b>b</b>	Gambling . . . . .	<b>8b</b>		
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>		
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b> ( )		
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>		
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>		
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>		
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>		
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>		
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>		
<b>k</b>	Stock options . . . . .	<b>8k</b>		
<b>l</b>	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 . . . . .	<b>8l</b>		
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>		
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>		
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>		
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>		
<b>q</b>	Taxable distributions from an ABLÉ account (see instructions) . . . . .	<b>8q</b>		
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>		
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b> ( )		
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>		
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>		
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>		
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .		<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .		<b>10</b>	-7,482.

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>
<b>b</b>	Recipient's SSN . . . . .		
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>20</b>	IRA deduction . . . . .		<b>20</b>
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>
<b>22</b>	Reserved for future use . . . . .		<b>22</b>
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>	
<b>i</b>	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 . . . . .	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

OMB No. 1545-0074

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

**2023**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

HARSHA JHA

775-78-1337

**Part I** **Income or Loss From Rental Real Estate and Royalties**

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No  
**B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** A-2/32, SECTOR-15, ROHINI NEW DELHI DELHI IN 110089

**B**  
**C**

1b	Type of Property (from list below)	2	Fair Rental Days		Personal Use Days	QJV
			A	B	C	
<b>A</b>	3	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>A</b>	365	0	<input type="checkbox"/>
<b>B</b>			<b>B</b>			<input type="checkbox"/>
<b>C</b>			<b>C</b>			<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe) \_\_\_\_\_

Income:	Properties:		
	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b> 450.		
<b>4</b> Royalties received . . . . .	<b>4</b>		
<b>Expenses:</b>			
<b>5</b> Advertising . . . . .	<b>5</b>		
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>		
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b> 1,846.		
<b>8</b> Commissions . . . . .	<b>8</b>		
<b>9</b> Insurance . . . . .	<b>9</b>		
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>		
<b>11</b> Management fees . . . . .	<b>11</b>		
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>		
<b>13</b> Other interest . . . . .	<b>13</b>		
<b>14</b> Repairs . . . . .	<b>14</b> 748.		
<b>15</b> Supplies . . . . .	<b>15</b> 1,025.		
<b>16</b> Taxes . . . . .	<b>16</b>		
<b>17</b> Utilities . . . . .	<b>17</b> 1,945.		
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b> 2,368.		
<b>19</b> Other (list) _____	<b>19</b>		
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b> 7,932.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>21</b> -7,482.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b> ( 7,482. )		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b> 450.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>		
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b> 2,368.		
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b> 7,932.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>		
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b> ( 7,482. )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b> -7,482.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023



# 2023 Montana Individual Income Tax Return

## Form 2

Page 1 For the year Jan 1 – Dec 31, 2023, or the tax year beginning and ending  
 First name and initial Last name Social Security Number Deceased? Date of death  
**HARSHA JHA 775781337**  
 Mark if this is Spouse's first name and initial Last name Spouse's Social Security Number Deceased? Date of death  
 an amended return.

Current mailing address City State ZIP Code + 4  
 (See page 2) **5485 SHEFFIELD CT APT 112 ALEXANDRIA VA 22311**  
 Filing Status  1 Single 3 Head of household 4 Married filing jointly **Residency Status** 1 Resident full-year ND reciprocity  
 2a Married filing separately on the same form Mark only one box.  2 Nonresident full-year (See instructions)  
 2b Married filing separately on separate forms If using 2b or 2c, enter your spouse's SSN below. 3 Resident part-year Military Spouse  
 2c Married filing separately and spouse not filing

Dependents First name Last name Social Security Number Relationship Mark if disabled

Exemptions					Column A	Column B (for spouse when filing separately using filing status 2a)
	a	<input checked="" type="checkbox"/> Yourself	65 or older	Blind	Enter number marked	1
b	Spouse	65 or older	Blind	Enter number marked		
c	Enter the total number of dependents. If more than 3 dependents, see instructions.					
d	Add lines a through c. <b>This is your total number of exemptions.</b>				1	
1	Wages, salaries, tips, etc. Include federal Form(s) W-2				71563	00
2a	Tax-exempt interest	2a	00	00	2b Taxable interest	00
3a	Qualified dividends	3a	00	00	3b Ordinary dividends	00
4a	IRA distributions	4a	00	00	4b Taxable amount	00
5a	Pensions and annuities	5a	00	00	5b Taxable amount	00
6a	Social Security benefits	6a	00	00	6b Taxable amount	00
7	Capital gain or (loss). Attach Schedule D if required. If not required, mark here				00	00
8	Other income from Schedule 1, line 10 (See page 3)				-7482	00
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. <b>This is your total income.</b>				64081	00
10	Adjustments to income from Schedule 1, line 25 (See page 3)				00	00
11	Subtract line 10 from line 9. <b>This is your Federal Adjusted Gross Income.</b>				64081	00
12	Montana additions (See page 4)				0	00
13	Montana subtractions (See page 5)				00	00
14	<b>Montana Adjusted Gross Income.</b> Add lines 11 and 12, then subtract line 13.				64081	00
15	<b>Standard or itemized deductions.</b> Mark this box and include page 7 if you elect to itemize.				5540	00
16	<b>Exemptions.</b> Multiply \$2,960 by your total number of exemptions.				2960	00
17	<b>Taxable income.</b> Subtract lines 15 and 16 from line 14. If zero or less, enter 0.				55581	00
18	<b>Tax liability before credits</b> (See instructions)				708	00
19	Nonrefundable credits (see page 9). Do not enter an amount larger than line 18.				0	00
20	<b>Tax after nonrefundable credits.</b> Subtract line 19 from line 18.				708	00
21	Montana tax withheld on Forms W-2 and 1099				716	00
22	Other payments and refundable credits (See page 11)				00	00
23a	Earned Income Tax Credit <b>Enter your federal EITC</b> 23a 00					
23b	Multiply line 23a by 3% (0.03) and enter the result (Status 2a filers: See instructions)				0	00
24	Contributions, penalties, and interest (See page 11)				0	00
25	<b>Total payments.</b> Add lines 21, 22, and 23b, then subtract line 24.				716	00
26	If line 25 is less than line 20, subtract line 25 from line 20. <b>This is your TAX DUE</b> ▶				00	00
<b>Pay online at <a href="https://tap.dor.mt.gov">https://tap.dor.mt.gov</a> or make checks payable to Montana Department of Revenue</b>						
27	If line 25 is more than line 20, subtract line 20 from line 25. <b>This is your TAX OVERPAID</b> ▶				8	00

Go to Page 2 to complete your return and claim any refund.

Office Use Only  
 Date Received

C9  
 REV 12/21/23 PRO



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Filing Status 2a Payment Schedule

If your filing status is 2a, you must complete this schedule only if there is an amount on page 1, line 26, and on page 1, line 27.

Under filing status 2a, your overpayment is applied to the amount owed by your spouse before you can claim the net overpayment on the Refund Schedule.

Table with 3 columns: Description, Line Number, Amount. Rows include 'Enter the amount from line 26, tax due', 'Enter the amount from line 27, tax overpaid', 'Subtract line 2 from line 1, enter the result but not less than zero', and 'Subtract line 1 from line 2, enter the result but not less than zero'.

The amount on line 4 (above) must be entered on Refund Schedule, line 1 (below), and in the column of the spouse with an overpayment on page 1, line 27.

Refund Schedule

Table with 4 columns: Description, Line Number, Column A, Column B. Rows include 'Enter your overpayment from page 1, line 27 or from the Filing Status 2a Payment Schedule, line 4', 'Amount from line 1 you want applied to your 2024 estimated tax', 'Amount from line 1 you want deposited into a 529 or 529A account (See below)', and 'Subtract lines 2 and 3 from line 1'.

If you are filing a return in Montana for the first time, direct deposit is not available. Stop here and sign your return below. If the direct deposit option is available and you wish to use it, provide your bank account information, and sign your return below.

Direct Deposit Information: 1 If using direct deposit, you are required to mark one box X Checking Savings. RTN# 011000138 ACCT# 466003050374. If this deposit is going to an account located outside of the United States or its territories, mark this box.

Table for 529/529A deposit amounts. Columns include Account Type, 529 Qualified Tuition Program, 529A Achieving a Better Life Experience, and 529/529A deposit amount. Rows include Direct and Deposit information.

REQUIRED - Signature, Paid Preparer, and Third-Party Designee

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer Signature X [Signature] Date Jan/24/2024 Phone 917 804 3622. Spouse Signature X Date Phone.

Paid Preparer: Signature SYAM PRIYA RAM SAGAR GU PTIN P02082703 FEIN 843171965. Phone.

Mark the box if paid preparer is also a Third-Party Designee.

Mark the box if you want to allow another person (other than a paid preparer) to discuss this return with us.

Name Phone number

Farming business net operating loss carryback waiver. Mark this box if you do not want to carry back your 2023 farming business net operating loss.

Amended Return Information

Mark the appropriate box. In the table below, indicate the reasons for the changes you made to your Montana tax return.

Table with 4 columns: Reason (a-e), Form or Schedule, Line or Box, Reason.



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Schedule 1 (federal Form 1040 or 1040-SR)

Additional Income and Adjustments to Income

Enter your additional income and adjustments to income from Form 1040, Schedule 1

Table with columns for description, line number, A, and B. Rows include Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss); Other gains or (losses); Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Other income (Net operating loss, Gambling income, Cancellation of debt, Foreign earned income exclusion, Section 461(l) excess business loss adjustment, Other income); Educator expenses; Health savings account deduction; Moving expenses; Deductible part of self-employment tax; Self-employed SEP, SIMPLE, and qualified plans; Self-employed health insurance deduction; Penalty on early withdrawal of savings; Alimony paid; Recipient's SSN; Date of original divorce or separation agreement; IRA deduction; Student loan interest deduction; Reserved for future use; Archer MSA deduction; Other adjustments.

Montana Medical Savings Account (MSA) Schedule

If you have an MSA, you must report your beginning and ending balance each year.

Table with columns for description, line number, A, and B. Rows include Beginning balance; Total contributions for the year; Earnings from the account; Add lines 2 and 3; Ending balance; Total withdrawals made during the year; Withdrawals for eligible expenses; Nonqualified withdrawals; Nonqualified withdrawals not subject to the 10% (0.10) penalty; Nonqualified withdrawals subject to penalty; Penalty.



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**Montana Additions Schedule**

Enter your additions to Federal Adjusted Gross Income on the corresponding lines.

		A	B		
Savings Accounts	General Additions	1 Recovery of federal income tax deducted in 2022 (See worksheet below)	1	00	00
		2 Other recoveries of amounts deducted in earlier years that reduced Montana taxable income	2	00	00
		3 Interest and mutual fund dividends from state, county, or municipal bonds from other states	3	00	00
		4 Dividends not included in Federal Adjusted Gross Income	4	00	00
		5 Adjustment for smaller federal estate and trust taxable distributions	5	00	00
		6 Montana medical savings account nonqualified withdrawals (See page 3)	6	00	00
		7 First-time home buyer savings account nonqualified withdrawals	7	00	00
		8 Allocation of compensation to spouse in sole proprietorship	8	00	00
		9 Federal net operating loss deduction	9	00	00
		10 Expenses used to claim a Montana tax credit	10	00	00
Business Additions	11 Farm and ranch risk management account taxable distributions	11	00	00	
	12 Enter your total additions from Montana Schedules K-1 (PTE), part 3, column I, line 1	12	00	00	
	13 Title plant depreciation and amortization	13	00	00	
	14 State income tax deduction included in Federal Adjusted Gross Income	14	00	00	
	15 Other additions. Specify:	15	00	00	
Total Retirement	16 Subtotal to figure taxable Social Security benefits. Combine lines 1 through 15.	16	00	00	
	17 Addition to taxable Social Security benefits (See page 6)	17	00	00	
	18 Add lines 16 and 17, and enter the total on page 1, line 12	18	00	00	
<b>This is your total Montana Additions to Federal Adjusted Gross Income.</b>			<b>00</b>	<b>00</b>	

**Recovery of Federal Income Tax Deducted in 2022**

*Worksheet*

If you chose the standard deduction in 2022, your refund is not taxable. Do not complete this worksheet.

		A	B	
1	Enter your total federal taxes paid in 2022 as reported on your 2022 Form 2, Itemized Deductions Schedule, lines 4a through 4d	1	00	00
2	Enter the federal income tax refund you received in 2023	2	00	00
3	Enter any refundable credits claimed on your 2022 federal Form 1040	3	00	00
4	Subtract line 3 from line 2. This is the portion of your federal refund that is a result of taxes you paid.	4	00	00
If the result is zero or less, stop here. Your federal refund is not taxable.				
5	Enter the amount reported on your 2022 Form 2, Itemized Deductions Schedule, line 4	5	00	00
6	Enter the federal income taxes included on line 16 of your 2022 federal Form 1040	6	00	00
7	Subtract line 4 from line 1 and enter the result here, but not less than zero	7	00	00
8	Subtract line 7 from line 5	8	00	00
9	Subtract line 6 from line 5	9	00	00
10	Enter the lesser of line 9 or line 8. This is the amount of taxes you deducted that were refunded to you.	10	00	00
If the result is zero or less, stop here. Your federal refund is not taxable.				
11	Enter the amount reported on your 2022 Form 2, Itemized Deductions Schedule, line 19	11	00	00
12	Enter your Montana Adjusted Gross Income from 2022 Form 2, page 1, line 14	12	00	00
13	Calculate the 2022 standard deduction: • If your filing status was single or married filing separately, enter 20% (0.20) of line 12, but not less than \$2,260 or more than \$5,090. • If your filing status was married filing jointly or head of household, enter 20% (0.20) of line 12, but not less than \$4,520 or more than \$10,180.	13	00	00
14	Subtract line 13 from line 11	14	00	00
If the result is zero or less, stop here. Your federal refund is not taxable.				
15	If your 2022 taxable income was less than zero, enter your 2022 taxable income as a negative number. Otherwise enter 0.	15	00	00
16	Add line 15 to the smaller of line 10 or line 14. If the result is less than zero, enter 0. Enter here and on the Additions Schedule, line 1.	16	00	00
<b>This is your recovery of federal income tax deducted in 2022.</b>			<b>00</b>	<b>00</b>



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**Montana Subtractions Schedule**

Enter your subtractions from Federal Adjusted Gross Income on the corresponding lines.

		A	B
General Subtractions	1 State income tax refunds included on Schedule 1, line 1 (See page 3)	00	00
	2 Interest and mutual fund dividends from federal bonds, notes, and obligations	00	00
	3 Partial interest exemption for taxpayers 65 and older	00	00
	4 Adjustment for larger federal estate and trust taxable distribution	00	00
	5 Exemption for certain income of child taxed to parent	00	00
	6 Recoveries of amounts deducted in earlier years that did not reduce Montana income tax	00	00
Employment	7 Unemployment compensation	00	00
	8 Exempt tribal income. Include Form ETM.	00	00
	9 Certain taxed tips and gratuities	00	00
	10 Workers' compensation benefits	00	00
Military	11 Certain health insurance premiums taxed to employee	00	00
	12a Student loan repayments for health care professional included in gross income	00	00
	12b Student loan repayments for educator included in gross income	00	00
Savings Accounts	13 Military salary of active duty servicemembers	00	00
	14 Life insurance premiums reimbursement or death benefits for National Guard and Reservist	00	00
	15 Montana medical savings account deposits and earnings (See page 3)	00	00
	16 First-time home buyer savings account deposits and earnings. Include Form FTB.	00	00
Status	17 Family education savings account (529) deposits (up to \$3,000 per taxpayer)	00	00
	18 Achieving a Better Life Experience Act (ABLE) account deposits (up to \$3,000 per taxpayer)	00	00
Business Subtractions	19 Carryover of capital losses incurred prior to 2007	00	00
	20 Carryover of passive losses incurred prior to 2007	00	00
	21 Allocation of compensation to spouse in sole proprietorship	00	00
	22 Montana net operating loss carryover from Form NOL	00	00
	23 Business-related expenses for purchasing recycled material. Include Form RCYL.	00	00
	24 Business expenses not included on page 1, line 11, due to an existing federal credit taken. (Do not include depreciation deductions)	00	00
	25 Certain expenses incurred by marijuana businesses (See instructions)	00	00
	26 Sales of land to beginning farmers	00	00
	27 Capital gains and dividends from small business investment companies	00	00
	28 Certain gains recognized by liquidating corporation	00	00
Retirement	29 Farm and ranch risk management account deposits. Include Form FRM.	00	00
	30 Capital gain on eligible sale of mobile home park	00	00
	31 Total subtractions from Montana Schedules K-1 (PTE), part 3, column I, line 2	00	00
	32 Partial retirement disability income exemption for taxpayers under age 65	00	00
	33 Federal taxable Tier II Railroad Retirement benefits entered on page 1, line 5b (see instructions)	00	00
	34 Partial pension, annuity, and IRA income exemption (See page 6)	00	00
	35 Subtotal to figure taxable Social Security benefits. <b>Combine lines 1 through 34.</b>	00	00
	36 Subtraction from federal taxable Social Security benefits (see page 6)	00	00
Total	37 Tier I Railroad Retirement benefits entered on page 1, line 6b	00	00
	38 Add lines 35 through 37, and enter the total on page 1, line 13. <b>This is your total subtractions from Federal Adjusted Gross Income.</b>	00	00



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Partial Pension, Annuity, and IRA Income Exemption

Worksheet

If you are married filing jointly, complete lines 1 through 3a in Columns A and B separately for each spouse.

Table with 4 columns: Line number, Description, Column A, Column B. Rows include: 1 Maximum exclusion amount (5060 00), 2 Pension, annuity, and IRA income... (00), 3a Enter the smaller of line 1 or line 2. (00), 3b If you are married filing jointly, add line 3a in Column A and line 3a in Column B... (00), 4 Enter your Federal Adjusted Gross Income from page 1, line 11 (00), 5 Federal Adjusted Gross Income limitation amount (42140 00), 6 Subtract line 5 from line 4 and multiply the result by 2 (x 2). (00), 7 Partial pension, annuity, and IRA income exemption... (00), This is your partial pension, annuity, and IRA income exemption. (00)

Taxable Social Security Benefits

Worksheet

The taxable amount of your Social Security benefits for Montana may be different than for federal purposes.

Complete this schedule to figure how much you must enter on either the Additions or Subtractions Schedule.

Modified Income

Table with 4 columns: Line number, Description, Column A, Column B. Rows include: 1 Total amount from box 5 of all your federal Forms SSA-1099 (00), 2 Multiply line 1 by 50% (0.50) (00), 3 Subtract page 1, line 6b, from page 1, line 9, and enter the result here. (00), 4 Subtract Additions Schedule, line 3, from Additions Schedule, line 16 (00), 5 Enter the amount, if any, from page 1, line 2a (00), 6 Combine lines 2, 3, 4, and 5 (00), 7 Enter Schedule 1, line 25 (00), 8 Add the amounts on Subtractions Schedule, line 35 (00), 9 Subtract line 8 from line 6 (00)

If the amount on line 8 is greater than on line 6, none of your Social Security benefits are taxable. Stop here, enter 0 on line 20, and go to line 21.

Taxable Social Security Benefits

Table with 4 columns: Line number, Description, Column A, Column B. Rows include: 10 Enter the amount that corresponds to your filing status... (00), 11 Subtract line 10 from line 9 (00), 12 Enter the amount that corresponds to your filing status... (00), 13 Subtract line 12 from line 11. (00), 14 Enter the smaller of line 11 or line 12 (00), 15 Multiply line 14 by 50% (0.50) (00), 16 Enter here the smaller of line 2 or line 15 (00), 17 Multiply line 13 by 85% (0.85). (00), 18 Add lines 16 and 17 (00), 19 Multiply line 1 by 85% (0.85) (00), 20 Enter the smaller of line 18 or 19. This is your Montana taxable Social Security benefits. (00), 21 Enter the federal taxable amount of Social Security benefits... (00), 22 If line 21 equals line 20, the amount of the federal taxable Social Security benefits... (00), 23 If line 21 is less than line 20, subtract line 21 from line 20... (00), 24 If line 21 is greater than line 20, subtract line 20 from line 21... (00)

Adjustments



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**Standard Deduction**

Worksheet

When filing separately on the same form, each spouse must figure their own deduction.

		A	B
Total	1 Enter your Montana Adjusted Gross Income from page 1, line 14	64081 00	00
	2 Multiply the amount on line 1 by 20% (0.20)	12816 00	00
	3 If you are single or married filing separately, enter \$5,540. If you are married filing jointly or head of household, enter \$11,080.	5540 00	00
	4 Enter the amount from line 2 or line 3, whichever is smaller	5540 00	00
	5 If you are single or married filing separately, enter \$2,460. If you are married filing jointly or head of household, enter \$4,920.	2460 00	00
	6 Enter the amount from line 4 or line 5, whichever is larger, here and on page 1, line 15. <b>This is your standard deduction.</b>	5540 00	00

**Itemized Deductions Schedule**

If you choose to itemize your deductions, mark the box on page 1, line 15.

		A	B
Medical and Dental Expenses	1 Medical and dental expenses 1a	00	00
	Enter the amount from page 1, line 14 1b	00	00
	Multiply line 1b by 7.5% (0.075) 1c	00	00
	Subtract line 1c from line 1a and enter the total here, but not less than zero. <b>This is your deductible medical and dental expenses subject to a percentage of Montana Adjusted Gross Income.</b>	00	00
Federal Tax Paid/Withheld in 2023	2 Medical insurance premiums not deducted elsewhere on your return	00	00
	3 Long-term care insurance premiums not deducted elsewhere on your return	00	00
	4 Federal income tax withheld 4a	00	00
	Federal estimated tax payments 4b	00	00
	2022 federal income taxes paid 4c	00	00
State and Local Taxes Limited to \$10,000	Other back year federal income taxes 4d	00	00
	Add lines 4a through 4d and enter the total here, but not more than \$5,000 if you are single, head of household, or married filing separately; or \$10,000 if you are married filing jointly. <b>This is your federal income tax deduction.</b>	00	00
	5 General state and local sales taxes 5a	00	00
	Local income taxes 5b	00	00
	Real estate taxes paid 5c	00	00
Other State Taxes	Value-based personal property taxes 5d	00	00
	Add lines 5a through 5d, enter the total here, but not more than \$10,000 if your status is single, head of household or married filing jointly; or \$5,000 if you are married filing separately. <b>This is your state and local tax deduction.</b>	00	00
	6 Montana light vehicle registration fees	00	00
Interest	7 Per capita livestock fees	00	00
	8 Other deductible taxes paid. List type and amount:	00	00
Gifts to Charity	9 Home mortgage interest and points. If paid to the person from whom you bought the house, provide their name, Social Security Number, and address	00	00
	10 Investment interest. Include federal Form 4952.	00	00
	11 Charitable contributions made by cash or check	00	00
Miscellaneous Deductions	12 Charitable contributions made by other than cash or check	00	00
	13 Charitable contribution carryover from the previous year	00	00
	14 Child and dependent care expenses. Include Montana Form 2441-M.	00	00
	15 Casualty and theft losses. Include federal Form 4684.	00	00
	16 Political contributions, limited to \$100 per taxpayer	00	00
	17 Gambling losses allowed under federal law	00	00
	18 Other miscellaneous deductions. List type and amount:	00	00
Total	19 Add lines 1 through 18, and enter the total on page 1, line 15. <b>This is your total itemized deductions.</b>	00	00



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Resident Part-Year Required Information  
 Date of Change  
 State moved to State moved from

**Nonresident / Part-Year Resident Ratio Schedule**

Enter your Montana source income that is included in Montana Adjusted Gross Income on page 1, line 14.

		A	B
Montana Source Income	1 Wages, salaries, tips, etc.	14660 00	00
	2 Interest	00	00
	3 Ordinary dividends	00	00
	4 Refunds, credits, or offsets of local income taxes	00	00
	5 Alimony received	00	00
	6 Business income or (loss)	00	00
	7 Capital gain or (loss)	00	00
	8 Other gains or (losses)	00	00
	9 IRAs, pensions, and annuities	00	00
	10 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Mark this box if Montana source losses are carried over to next year. (See instructions)	0 00	00
	11 Farm income or (loss)	00	00
	12 Social Security benefits	00	00
	13 Other income and adjustments to income (See instructions)	00	00
	14 Montana source additions to income (See instructions)	00	00
	15 Montana source net operating loss (See instructions)	00	00
	16 <b>Montana source income.</b> Add lines 1 through 15.	14660 00	00
	MT AGI 17 Enter your Montana Adjusted Gross Income from page 1, line 14	64081 00	00
Ratio 18 Divide the amount on line 16 by the amount on line 17. Round to 6 decimal places and do not enter more than 1.000000.	0 .228773		
	<b>This is your nonresident or part-year resident ratio.</b>		

**Tax Liability Schedule**

Full-year residents must skip lines 3a, 3b, and 5. Nonresidents calculate their tax on lines 2 and 3a or compute the tax on their volume of sales on line 3b when eligible.

		A	B
Tax Liability	1 <b>Tax from the tax table below</b>	3096 00	00
	2 Recapture taxes (See instructions) Code Code	00	00
	3a <b>Nonresident tax.</b> Multiply line 1 by the nonresident ratio above and add line 2. Enter the total on page 1, line 18.	708 00	00
	3b Alternative tax method for certain nonresidents (See instructions)	00	00
	4 Tax on lump-sum distributions. Include federal Form 4972.	00	00
	5 <b>Part-year resident tax.</b> Multiply line 1 by the part-year resident ratio above, and add lines 2 and 4. Enter the total on page 1, line 18.	00	00
6 <b>Resident tax.</b> Add lines 1, 2 and 4, and enter the total on page 1, line 18.	00	00	

If your taxable income (page 1, line 17) is:			
More than	But not more than	Then your tax rate is	Less
\$0	\$3,600	1% of taxable income	\$0
\$3,600	\$6,300	2% of taxable income	\$36
\$6,300	\$9,700	3% of taxable income	\$99
\$9,700	\$13,000	4% of taxable income	\$196
\$13,000	\$16,800	5% of taxable income	\$326
\$16,800	\$21,600	6% of taxable income	\$494
More than \$21,600		6.75% of taxable income	\$656

**Example:**  
 Your taxable income is \$25,000.  
 $\$25,000 \times 6.75\% (0.0675) = \$1,688$   
 $\$1,688 - \$656 = \$1,032$  tax



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**Nonrefundable Credits Schedule**

Enter your nonrefundable credits, including any carryover credits that may be available from 2022.

		A	B
Nonrefundable	1 Resident capital gains credit. 2% of capital gain entered on page 1, line 7.	00	00
	2 Nonresident/part-year resident capital gains credit. 2% of capital gain entered on Nonresident/Part-Year Resident Ratio Schedule, line 7. (See page 8)	00	00
	3 Credit for an income tax liability paid to another state or country (See schedule below)	00	00
	4 Qualified endowment credit. Include Form QEC.	00	00
	5 Recycle credit. Include Form RCYL.	00	00
	6 Apprenticeship credit	00	00
	7 Trades education and training credit. Include Form TETC	00	00
	8 Innovative educational program credit Credit confirmation code Credit confirmation code Credit confirmation code	00	00
Nonrefundable credits with carryover provision	9 Student scholarship organization credit Credit confirmation code Credit confirmation code Credit confirmation code	00	00
	10 Contractor’s gross receipts tax credit. If multiple CGR accounts, mark here CGR Account ID	00	00
	11 Historic property preservation credit. Include federal Form 3468	00	00
	12 Infrastructure users fee credit. Include Form IUFC	00	00
	13 Media credit. Include Form MEDIA-CLAIM UCRN UCRN	00	00
	14 Jobs growth incentive credit. Include Form JGI. Credit certificate number	00	00
	15 Carryforward amount from a repealed tax credit		
	15a Tax credit code	00	00
	15b Tax credit code	00	00
	15c Tax credit code	00	00
Total	16 Add lines 1 through 14 and 15a through 15c and enter the total on page 1, line 19 <b>This is your total nonrefundable credits</b>	00	00

**Credit for Income Tax Paid to Another State or Country Schedule**

You may have paid income tax on income sourced to another state while a MT resident. Use this schedule to calculate this credit. You cannot claim this credit if a foreign tax credit is claimed for federal tax purposes.

		A	B
Credit for Taxes Paid to Another State or Country	1 Enter your income sourced and taxable to another state or country that is included in your Montana Adjusted Gross Income or in your Montana source income if a part-year resident. (See instructions)	00	00
	2 Enter all income sourced and taxable to the other state or country. Enter state’s abbreviation.	00	00
	3 Enter your income sourced and taxable to Montana. If a full-year resident, enter page 1, line 14. If a part-year resident, enter Nonresident/Part-Year Resident Ratio Schedule, line 16. (See page 8)	00	00
	4 Enter your total income tax liability paid to the other state or country (See instructions)	00	00
	5 Enter your Montana tax liability (See instructions)	00	00
	6 Divide line 1 by line 2. Enter the percentage here, but not more than 100%.		
	7 Multiply line 4 by line 6	00	00
	8 Divide line 1 by line 3. Enter the percentage here, but not more than 100%.		
	9 Multiply line 5 by line 8. (If you have capital gains included on line 1, see instructions.)	00	00
	10 Enter the smaller of the amounts on lines 4, 7, or 9 here and on Nonrefundable Credits Schedule, line 3 (See above.) <b>This is your credit for income tax paid to another state or country.</b>	00	00



\*23CE09C9\*

**Elderly Homeowner/Renter Credit Schedule**

When you claim this credit, you attest that:

- You are 62 or older as of December 31, 2023.
- Your gross household income of **ALL HOUSEHOLD MEMBERS** is less than \$45,000 for the tax year.
- You have lived in Montana for at least nine months during the tax year; and,
- You occupied a Montana residence as a renter, owner, or lessee for at least six months during the tax year.

Enter physical address of Montana residence  
(if different than mailing address entered on Form 2)  
Address  
City

For lines 1-7 and 9, use the amounts reported on **Forms 2, page 1**, for **ALL** members of the household. (See instructions)

	<b>Household</b>	
<b>Gross Household Income</b>	1	00
	2	00
	3	00
	4	00
	5	00
	6	00
	7	00
	8	00
	9	00
	10	00
<b>Net Household Income</b>	11	00
	12	00
	13	00
	14	00
<b>Credit Computation</b>	15	00
	16	00
	17	00
	18	00
	19	00
	20	00
	21	00
	22	00

**To claim the Elderly Homeowner/Renter Credit, you must include pages 1, 2, 10, 11, and any other pages used to complete your return.**

**Long-Term Care Facility Rent Calculation**

*Worksheet*

<b>LTC Rent</b>	1	00
	2	00
	3	00
	4	00

At least	But not more than	Multiplier	At least	But not more than	Multiplier
\$0	\$1,999	0	\$7,000	\$7,999	0.035
\$2,000	\$2,999	0.006	\$8,000	\$8,999	0.039
\$3,000	\$3,999	0.016	\$9,000	\$9,999	0.042
\$4,000	\$4,999	0.024	\$10,000	\$10,999	0.045
\$5,000	\$5,999	0.028	\$11,000	\$11,999	0.048
\$6,000	\$6,999	0.032	\$12,000	and greater	0.05

If line 10 is:	Multiplier
Less than \$35,000	1.00 (100%)
\$35,000 to \$37,500	0.40 (40%)
\$37,501 to \$40,000	0.30 (30%)
\$40,001 to \$42,500	0.20 (20%)
\$42,501 to \$44,999	0.10 (10%)
\$45,000 and greater	0.00 (0%)



\*23CE10C9\*



**Other Payments and Refundable Credits Schedule**

Withholding reported on Forms W-2 and 1099 must be entered on page 1, line 21.

		A	B
Other Payments and Refundable Credits	1 2023 estimated tax payments	00	00
	2 Overpayment applied from 2022 return	00	00
	3 Total withholding from Montana Schedules K-1	00	00
	4 Pass-through entity tax from Montana Schedules K-1	00	00
	5 Loan-out withholding from Form LOWCERT	00	00
	6 Unlocking public lands credit	00	00
	7 Elderly homeowner/renter credit (See schedule on page 10, line 22)	00	00
	8 Adoption credit. Attach Form ADPT	00	00
	9 Extension payment	00	00
	10 If filing an amended return, payments made with original return.	00	00
<b>Total</b>	<b>00</b>	<b>00</b>	

**This is your other payments and refundable credits.**

**Contributions, Penalties, and Interest Schedule**

Enter any voluntary contributions to check-off programs, penalties, and interest on the corresponding lines.

		A	B
Contributions	1 Voluntary Contributions		
	Nongame Wildlife Program a \$5 \$10 \$20	00 other amount a \$5 \$10 \$20	00 other amount
	Child Abuse Prevention b \$5 \$10 \$20	00 other amount b \$5 \$10 \$20	00 other amount
	Agriculture Literacy in MT Schools c \$5 \$10 \$20	00 other amount c \$5 \$10 \$20	00 other amount
	MT Military Family Relief Fund d \$5 \$10 \$20	00 other amount d \$5 \$10 \$20	00 other amount
<b>Total voluntary contributions</b>		<b>00</b>	<b>00</b>
Amend Penalties and Interest	2 If filing an amended return, enter overpayments already refunded or applied to 2024	00	00
	3 Interest on underpayment of estimated taxes (See worksheet below)	00	
	If applicable, mark the appropriate box 2/3 farming gross income Estimated payments were made using the annualization method		
	4 Late file penalty, late payment penalty and interest (See instructions)	00	00
	5 Other penalties (See instructions)	00	00
<b>Total</b>	<b>00</b>	<b>00</b>	

**This is your contributions, penalties, and interest.**

**Calculation of Interest on Underpayment of Estimated Taxes - Short Method**

*Worksheet*

If you are filing separately on the same form, combine column A and B for each of the calculations.

\$500 Threshold	1 Total tax due reported on page 1, line 20	1	00
	2 Montana tax withheld on Forms W-2 and 1099 reported on page 1, line 21	2	00
	3 Combine the amounts on Other Payments and Refundable Credits Schedule, lines 2 through 8 (See schedule above)	3	00
	4 Add lines 2 and 3	4	00
	5 Subtract line 4 from line 1	5	00
If your result is \$500 or less, stop here; you do not owe interest on your underpayment.			
Underpayment for 2023	6 Multiply line 1 by 90% (0.90)	6	00
	7 Income tax liability that you entered on your 2022 Form 2, page 1, line 20	7	00
	8 Enter the smaller of line 6 or line 7	8	00
	9 Add the amount on line 4 above and Other Payments and Refundable Credits Schedule, line 1 (See schedule above)	9	00
	10 Subtract line 9 from line 8.	10	00
<b>This is your total underpayment for 2023.</b>			
If the result is zero or less, stop here; you do not owe interest on your underpayment.			
Interest	11 Multiply line 10 by 0.046800	11	00
	12 If you paid the amount on line 10 on or after April 15, 2024, enter 0. If you paid the amount on line 10 before April 15, multiply the amount on line 10 by the number of days you paid before April 15 and then by 0.0001918.	12	00
	13 Subtract line 12 from line 11, and enter on Contributions, Penalties, and Interest Schedule, line 3. (See schedule above)	13	00

**This is your interest on the underpayment of estimated taxes.**



\*23CE11C9\*



HARSHA JHA  
5485 SHEFFIELD CT APT 112  
ALEXANDRIA VA 22311

SSN - You JHA 775781337 Vendor ID 1555 XXXXX

SSN - Spouse

Fed Adj Gross Income (FAGI)	1.	64081.	Withholding (VA) - You	19A.	2720.
Additions	2.		Withholding (VA) - Spouse	19B.	
Subtotal	3.	64081.	Estimated Payments	20.	
Age Deduction - You	4A.		2022 Overpayment	21.	
Age Deduction - Spouse	4B.		Extension Payments	22.	
Soc Sec & Tier 1 Railroad	5.		Credit - Low-Income or EIC	23.	
State Income Tax Overpayment	6.		Credit - Schedule OSC	24.	673.
Subtractions	7.		Credits - Schedule CR	25.	
Subtotal Subtractions	8.		Total Payments / Credits	26.	3393.
Total VA Adj Gross Income (VAGI)	9.	64081.	Tax You Owe	27.	
Itemized Deductions - VA Sch A	10.		Tax Overpayment	28.	479.
Standard Deduction	11.	8000.	Overpayment Credited to Next Year	29.	
Exemptions	12.	930.	VAC - Virginia 529 / ABLE	30.	
Deductions	13.		VAC - Other Contributions	31.	
Subtotal (Deductions & Exemptions)	14.	8930.	Addition to Tax, Penalty & Interest	32.	
VA Taxable Income	15.	55151.	Sales and Use Tax	33.	
Amount of Tax	16.	2914.	<b>Amount You Owe</b>		
Spouse Tax Adjustment (STA)	17.		Will Pay by Credit/Debit Card	N	
VAGI - Spouse	17A.		<b>Your Refund</b>		479.
Net Amount of Tax	18.	2914.	Bank Routing #	C 011000138	
			Bank Account #	466003050374	



Filing Status, Age & License Information

Additional Filing Information

Filing Status 1  
 Federal Head of Household  
 DOB - You 09181995  
 VA Driver's License ID - You C60068987  
 VA Driver's License - Iss. Date - You 04072023  
 Spouse Name (Filing Status 3 Only)  
 DOB - Spouse  
 VA Driver's License ID - Spouse  
 VA Driver's License - Iss. Date - Spouse

Locality 600  
 Uninsured & Authorize DMAS  
 Name or Filing Status Change  
 Address Change  
 VA Return Not Filed Last Year  
 Dependent on Another's Return  
 Farmer / Fisherman / Merchant Seaman  
 Amended  
 Reason Code  
 Overseas on Due Date  
 Federal EIC & Amount  
 Deceased Indicator  
 Form 760C or 760F  
 No Sales & Use Tax Due Indicator X  
 Obtain Electronic 1099G  
 ID Theft PIN

Exemptions (A)

Exemptions (B)

You 1 65 & Over - You  
 Spouse 65 & Over - Spouse  
 Dependents Blind - You  
 Total (A) 1 Blind - Spouse  
 Total (B)

Contact Information

I (We), the undersigned, declare under penalty of law that I (we) have examined this return & to the best of my (our) knowledge, it is a true, correct & complete return. If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the information provided is for a domestic account within the territorial jurisdiction of the United States.

Signature - You *[Signature]* Date Jan/24/2024 Phone - You 9178043622

Signature - Spouse \_\_\_\_\_ Date \_\_\_\_\_ Phone - Spouse \_\_\_\_\_

Signature - Preparer SYAM PRIYA RAM SAGAR GUPTA TALLAM Date 012424 Phone - Preparer 6789659522

The Tax Department may discuss my/our return with my/our preparer. Preparer Information 7 P02082703 GLOBAL TAXES LLC

File by May 1, 2024  
 Include Page 1, Page 2 and all supporting 760CG documents.

245 ROONEY CT  
 E BRUNSWICK NJ 08816 Page 2 of 2

**2023 Schedule INC/CG**

775781337

Report all W-2s, 1099s & VK-1s with VA Withholding



HARSHA

JHA

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
775781337	W	2720.	261370864	30261370864F001	56903.

Total VA Withholding	SSN	VA Withholding
You	775781337	2720.
Spouse		

Total # of W-2s, 1099s & VK-1s	01
--------------------------------	----

To avoid delays - be sure to enter all information, including the Employer's FEIN.

**2023 Schedule OSC/CG**

Enclose other state tax returns when filing



775781337

**Credit Computation State 1**

**If Claiming border state**

1. Filing Status - other state's return	1	6. Other State Abbreviation	MT
2. Person Claiming the Credit	1	7. Virginia Income Tax	2914.
3. Qualifying Taxable Income - other state	12715.	8. Income percentage	23.1
4. Virginia Taxable Income	55151.	9. Virginia Ratio of Income Tax	673.
5. Qualifying Tax Liability - other state	708.	10. Credit Allowed	673.

**Credit Computation State 2**

11. Filing Status - other state's return	16. Other State Abbreviation
12. Person Claiming the Credit	17. Virginia Income Tax
13. Qualifying Taxable Income - other state	18. Income percentage
14. Virginia Taxable Income	19. Virginia Ratio of Income Tax
15. Qualifying Tax Liability - other state	20. Credit Allowed

**Credit Computation State 3**

21. Filing Status - other state's return	26. Other State Abbreviation	
22. Person Claiming the Credit	27. Virginia Income Tax	
23. Qualifying Taxable Income - other state	28. Income percentage	
24. Virginia Taxable Income	29. Virginia Ratio of Income Tax	
25. Qualifying Tax Liability - other state	30. Credit Allowed	
	31. Total Credit Claimed	673.

Enclose other state tax returns when filing your Virginia tax return.

**DO NOT SEND THIS VA-8879 TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.  
IT MUST BE MAINTAINED IN YOUR FILES!**

Virginia Submission Identification Number (SID)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

<b>Your Name</b>	<b>B Your Social Security Number</b>	
HARSHA JHA	775-78-1337	
<b>Spouse's Name</b>	<b>A Spouse's Social Security Number</b>	
<b>Part I Tax Return Information</b>	<b>A Spouse</b>	<b>B Yourself</b>
1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)		64081.
2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9)		64081.
3. Taxable Income (Form 760CG, Line 15; 760PY, Line 16, columns A & B; Form 763, Line 17)		55151.
4. Virginia Income Tax (Form 760CG, Line 18; 760PY, Line 17, columns A & B; Form 763 Line 18)		2914.
5. Withholding (Form 760CG, Line 19a & 19b; 760PY, Lines 19a & 19b; Form 763, Lines 19a & 19b)		2720.
6. Amount you Owe (Form 760CG, Line 35; Form 760PY, Line 35; Form 763, Line 35)		
7. Refund (Form 760CG, Line 36; 760PY, Line 36; Form 763, Line 36)		479.

**Part II Declaration of Taxpayer and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending December 31, 2023, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation (Virginia Tax) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, the direct deposit of my refund or direct debit of my tax due. In choosing either direct deposit or direct debit, I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

**Taxpayer's e-File PIN: check one box only**

I authorize the ERO named below to enter my e-File PIN 

8	1	3	3	7
---	---	---	---	---

 as my signature on my 2023 e-filed Virginia individual income tax return.  
**Do not enter all zeros**

GLOBAL TAXES LLC

ERO Firm Name

I will enter my e-File PIN as my signature on my 2023 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature \_\_\_\_\_ Date \_\_\_\_\_

**Spouse's e-File PIN: check one box only**

I authorize the ERO named below to enter my e-File PIN 

--	--	--	--	--

 as my signature on my 2023 e-filed Virginia individual income tax return.  
**Do not enter all zeros**

ERO Firm Name

I will enter my e-File PIN as my signature on my 2023 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

**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
---	---	---	---	---	---	---	---	---	---	---

**Do not enter all zeros**

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2023 Virginia individual income tax return 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 Virginia's publication Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2023). EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature \_\_\_\_\_ Date 01-24-24