

# 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<br><b>SUMANTA SARKAR</b> | Social security number<br>134-99-5658 |
| 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.

|  |          |         |
|--|----------|---------|
| <b>1</b> Adjusted gross income . . . . .   | <b>1</b> | 90,242. |
| <b>2</b> Total tax . . . . .   | <b>2</b> | 12,110. |
| <b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099 . . . . . | <b>3</b> | 15,287. |
| <b>4</b> Amount you want refunded to you . . . . .                               | <b>4</b> | 3,177.  |
| <b>5</b> Amount you owe . . . . .  | <b>5</b> |         |

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

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

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

I authorize GLOBAL TAXES LLC to enter or generate my PIN 

|   |   |   |   |   |
|---|---|---|---|---|
| 9 | 5 | 6 | 5 | 8 |
|---|---|---|---|---|

 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 ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

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

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

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

 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: SUMANTA; Last name: SARKAR; Your social security number: 134 99 5658; Spouse's social security number: [blank]

Home address: 138 SAINT PAULS AVE, JERSEY CITY, NJ 07306; Presidential Election Campaign: [ ] You [ ] Spouse

Filing Status: [X] Single; [ ] Married filing jointly; [ ] Married filing separately; [ ] Head of household; [ ] Qualifying surviving spouse

Digital Assets: At any time during 2023, did you: (a) receive...; (b) sell, exchange, or otherwise dispose... [ ] Yes [X] No

Standard Deduction: Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent [ ] Spouse itemizes on a separate return

Age/Blindness: You: [ ] Were born before January 2, 1959 [ ] Are blind Spouse: [ ] Was born before January 2, 1959 [ ] Is blind

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

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1: 104,663.

Table with columns for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, taxable interest, ordinary dividends, taxable amount. Total taxable income: 76,392.

|                        |           |   |           |         |
|------------------------|-----------|---|-----------|---------|
| <b>Tax and Credits</b> | <b>16</b> | Tax (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> | 12,110. |
|                        | <b>17</b> | Amount from Schedule 2, line 3  | <b>17</b> |         |
|                        | <b>18</b> | Add lines 16 and 17   | <b>18</b> | 12,110. |
|                        | <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> | 12,110. |
|                        | <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> | 12,110. |

|                 |           |   |            |         |
|-----------------|-----------|---|------------|---------|
| <b>Payments</b> | <b>25</b> | Federal income tax withheld from:   |            |         |
|                 | <b>a</b>  | Form(s) W-2   | <b>25a</b> | 15,287. |
|                 | <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> | 15,287. |
|                 | <b>26</b> | 2023 estimated tax payments and amount applied from 2022 return                                 | <b>26</b>  |         |
|                 | <b>27</b> | Earned income credit (EIC) No   | <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>  | 15,287. |

|                                      |            |   |            |   |
|--------------------------------------|------------|---|------------|---|
| <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>  | 3,177.  |
|                                      | <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> | 3,177.  |
| Direct deposit?<br>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 004664157036   |            |   |
|                                      | <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> .<br>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 \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **WEB DEVELOPER** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (813) 240-2268 Email address SMILY.SUMANTA@GMAIL.COM

**Paid Preparer Use Only**

|  |   |                           |                          |   |
|--|---|---------------------------|--------------------------|---|
| Preparer's name<br><b>SYAM PRIYA RAM SAGAR GUPTA</b> | Preparer's signature<br><b>SYAM PRIYA RAM SAGAR GUPTA</b>   | Date<br><b>03/29/2024</b> | PTIN<br><b>P02082703</b> | Check if:<br><input type="checkbox"/> Self-employed |
| Firm's name<br><b>GLOBAL TAXES LLC</b>               | Firm's address<br><b>245 ROONEY CT E BRUNSWICK NJ 08816</b> |                           |                          | Phone no. (678) 965-9522                            |
|  |   |                           |                          | Firm's EIN  |

**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  
SUMANTA SARKAR

Your social security number  
134-99-5658

**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>  | -14,448. |
| <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 ABL 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> | -14,448. |

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)**

Department of the Treasury  
Internal Revenue Service

**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.

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

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **13**

Name(s) shown on return

SUMANTA SARKAR

Your social security number

134-99-5658

**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** MANGALDEEP, 1401 MADURDAHA WEST BENGAL, KOLKATA IN 700107

**B**  
**C**

| 1b Type of Property (from list below) | 2 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. | Fair Rental Days |   | Personal Use Days |   | QJV                      |   |
|---------------------------------------|--|------------------|---|-------------------|---|--------------------------|---|
|                                       |  | A                | B | A                 | B | A                        | B |
| <b>A</b> 3                            |  | 365              |   | 0                 |   | <input type="checkbox"/> |   |
| <b>B</b>                              |  |                  |   |                   |   | <input type="checkbox"/> |   |
| <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:<br>3 Rents received . . . . .<br>4 Royalties received . . . . .  | Properties: |             |   |
|--|-------------|-------------|---|
|  | A           | B           | C |
| 3  | 650.        |             |   |
| 4  |             |             |   |
| Expenses:  |             |             |   |
| 5 Advertising . . . . .  | 5           |             |   |
| 6 Auto and travel (see instructions) . . . . .   | 6           |             |   |
| 7 Cleaning and maintenance . . . . .   | 7           | 1,258.      |   |
| 8 Commissions . . . . .  | 8           |             |   |
| 9 Insurance . . . . .  | 9           |             |   |
| 10 Legal and other professional fees . . . . .   | 10          |             |   |
| 11 Management fees . . . . .   | 11          | 1,198.      |   |
| 12 Mortgage interest paid to banks, etc. (see instructions) . . . . .  | 12          |             |   |
| 13 Other interest . . . . .  | 13          |             |   |
| 14 Repairs . . . . .   | 14          | 3,369.      |   |
| 15 Supplies . . . . .  | 15          | 3,125.      |   |
| 16 Taxes . . . . .   | 16          |             |   |
| 17 Utilities . . . . .   | 17          | 2,458.      |   |
| 18 Depreciation expense or depletion . . . . .   | 18          | 3,690.      |   |
| 19 Other (list) _____  | 19          |             |   |
| 20 Total expenses. Add lines 5 through 19 . . . . .  | 20          | 15,098.     |   |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .  | 21          | -14,448.    |   |
| 22 Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .   | 22          | ( 14,448. ) |   |
| 23a Total of all amounts reported on line 3 for all rental properties . . . . .  | 23a         | 650.        |   |
| 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         | 3,690.      |   |
| e Total of all amounts reported on line 20 for all properties . . . . .  | 23e         | 15,098.     |   |
| 24 <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .  | 24          |             |   |
| 25 <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .  | 25          | ( 14,448. ) |   |
| 26 <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 . . . . . | 26          | -14,448.    |   |

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

|   |   |                                   |
|---|---|-----------------------------------|
| Name(s) shown on return<br>SUMANTA SARKAR | Business or activity to which this form relates<br>Sch E MANGALDEEP, 1401 | Identifying number<br>134-99-5658 |
|---|---|-----------------------------------|

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            | 1,160,000.       |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            | 2,890,000.       |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8   | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2022 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions                       | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11  | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12   | 13                           |                  |

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

|    |  |    |  |
|----|--|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions | 14 |  |
| 15 | Property subject to section 168(f)(1) election   | 15 |  |
| 16 | Other depreciation (including ACRS)  | 16 |  |

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

|    |  |    |  |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2023   | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  | 01/23                                | 105,877.   | 27.5 yrs.           | MM             | S/L        | 3,690.                     |
| i Nonresidential real property |                                      |  | 39 yrs.             | MM             | S/L        |                            |
|                                |                                      |  |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 30-year      |  |  | 30 yrs. | MM | S/L |  |
| d 40-year      |  |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |   |    |        |
|----|---|----|--------|
| 21 | Listed property. Enter amount from line 28  | 21 |        |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 3,690. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs   | 23 |        |