(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Submission Identification Number (SID)		
Taxpayer's name	Social security	y number
NITHIN REDDY KOTTA	772-37-	-3701
Spouse's name	Spouse's soci	al security number
Part I Tax Return Information — Tax Year Ending December 31, 2023 (	Enter year you a	re authorizing.)
Enter whole dollars only on lines 1 through 5.		<u> </u>
<b>Note:</b> Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		
1 Adjusted gross income		<b>1</b>   120,472.
2 Total tax		2 18,989.
<b>3</b> Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3 27,181.
4 Amount you want refunded to you		<b>4</b> 8,192.
5 Amount you owe		5
Part II Taxpayer Declaration and Signature Authorization (Be sure you get		y of your return)
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution accoupayment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial in authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to ter payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation business days prior to the payment (settlement) date. I also authorize the financial institutions involved taxes to receive confidential information necessary to answer inquiries and resolve issues related to personal identification number (PIN) below is my signature for the income tax return (original or amended Electronic Funds Withdrawal Consent.  Taxpayer's PIN: check one box only  I authorize GLOBAL TAXES LLC to enter or generate the payment of 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 if you are entering your own PIN and your return is filed using the Practitioner PIN below.	ransmitter, or electro for rejection of the tract the U.S. Treasury at the U.S. Treasury at the I.S. Treasury at I	nic return originator (ERO) ansmission, <b>(b)</b> the reason of its designated Financial to preparation software for entry to this account. This tion. To revoke (cancel) a received no later than 2 the electronic payment of the acknowledge that the zing and, if applicable, my as my er five digits, but the rate all zeros.
Your signature ► Date	e▶	
Spouse's PIN: check one box only		
☐ I authorize to enter or general	erate my PIN	as my
ERO firm name		er five digits, but
signature on the income tax return (original or amended) I am now authorizing.		't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended) I if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN below.		
Spouse's signature ▶ Date	e <b>▶</b>	
Practitioner PIN Method Returns Only—continue b	elow	
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.		6 0 8 2 7 1 er all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual inca authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am requirements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Provide	submitting this retu	rn in accordance with the
ERO's signature ▶ Date	e▶	
ERO Must Retain This Form — See Instructio		

Don't Submit This Form to the IRS Unless Requested To Do So

# Department of the Treasury-Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2023 OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jar	า. 1–D	ec. 31, 2023, or other tax year beginn	ing		, 2023,	ending	,	20	See separate instructions.	
Your first name and middle initial							Your ide	our identifying number		
								(see instr	uctions)	
NITHIN RE	EDDY		KOTT	A				772-3	37-3701	
Home address	(numb	per and street). If you have a P.O. box	, see ins	tructions.				•	Apt. no.	
1850 MERC	CER	PARKWAY							14207	
City, town, or p	ost of	fice. If you have a foreign address, als	so comp	lete spaces belov	٧.		State	Z	IP code	
FARMER BE	RANC	Н					TX	7	75234	
Foreign country	nam	e	Foreigr	n province/state/o	ounty		Foreign p	oostal code	e	
Filing Status	X	☐ Esta	te 🗌 Trust							
Check only	l IT	ou checked the QSS box, enter the c	niia s na	ame if the qualify	ng pers	on is a child but not	your aepe	endent:		
one box.										
Digital Assets		ny time during 2023, did you: (a) recei rwise dispose of a digital asset (or a f						r (b) sell, ex		
<b>Dependents</b>	;			(O) Demandan			(4) Ch	eck the box i	f qualifies for (see inst.):	
(see instructions):	:	(1) First name Last name		(2) Dependen identifying num		(3) Relationship to yo	u Chil	d tax credit	Credit for other dependents	
						.,		П		
If more than four										
dependents, see instructions and										
check here										
Income	1a	Total amount from Form(s) W-2, box	1 (see i	nstructions) .				. 1a	142,520.	
Effectively	b	Household employee wages not rep	orted on	Form(s) W-2 .				. 1b		
Connected	С	Tip income not reported on line 1a (s	see instr	uctions)				. 1c		
With U.S.	d	Medicaid waiver payments not report	rted on F	orm(s) W-2 (see	instruct	ions)		. 1d		
Trade or	е	Taxable dependent care benefits fro	m Form	2441, line 26 .				. 1e		
Business	f	Employer-provided adoption benefit	s from F	orm 8839, line 29				. 1f		
Attach	g	Wages from Form 8919, line 6						. 1g		
Form(s) W-2,	h	Other earned income (see instruction	. 1h							
1042-S,	i	Reserved for future use								
SSA-1042-S, RRB-1042-S,	j	Reserved for future use	. 1j							
and 8288-A	k	Total income exempt by a treaty from		•	)-NR), i					
here. Also attach	_	line 1(e)				<b>1k</b>		4_	142,520.	
Form(s)	Z 20	Add lines 1a through 1h	1	<u>i</u>	 <b>h</b> Tov			. 1z	142,520.	
1099-R if	2a 3a	Tax-exempt interest 2a  Qualified dividends 3a		10.		able interest linary dividends		. 2b . 3b	10.	
tax was withheld.	4a	IRA distributions 4a		10.		able amount			10.	
If you did not	<del>т</del> а 5а	Pensions and annuities 5a				able amount				
get a Form	6	Reserved for future use	_							
W-2, see	7	Capital gain or (loss). Attach Schedu					_		173.	
instructions.	8	Additional income from Schedule 1 (				•			-22,231.	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8							120,472.	
	10	Adjustments to income from Schedincome	ule 1 (Fo	orm 1040), line 26	. These	e are your <b>total adju</b>	stments	to		
	11	Subtract line 10 from line 9. This is y							120,472.	
	12	Itemized deductions (from Schedu							,,	
	12	deduction (see instructions)							13,850.	
	13a	Qualified business income deduction				1 1			-,	
	b	Exemptions for estates and trusts or								
	C	Add lines 13a and 13b	• .	•				. 13c		
	14								13,850.	
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is	our <b>ta</b>	cable income		. 15	106,622.	

Form 1040-NR (2	2023)								Page <b>2</b>
Tax and	16	Tax (see instructions). Check if ar	ny from Fo	rm(s): <b>1</b> 88	314 <b>2</b> 497	2 3 🗌		16	18,989.
Credits	17	Amount from Schedule 2 (Form						17	0.
	18	Add lines 16 and 17						18	18,989.
	19	Child tax credit or credit for other	er depende	ents from Sched	ule 8812 (Form 10	40)		19	
	20	Amount from Schedule 3 (Form	1040), line	8				20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0				22	18,989.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),				23a			·
	b	Other taxes, including self-empl line 21	-		,	23b			
	С	Transportation tax (see instruction	ons)			23c			
	d	Add lines 23a through 23c						23d	
	24	Add lines 22 and 23d. This is you						24	18,989.
Payments	25	Federal income tax withheld from							·
	а	Form(s) W-2				<b>25a</b> 2'	7,181.		
	b	Form(s) 1099				25b			
	С	Other forms (see instructions) .				25c			
	d	Add lines 25a through 25c						25d	27,181.
	е	Form(s) 8805						25e	
	f	Form(s) 8288-A						25f	
	g	Form(s) 1042-S						25g	
	26	2023 estimated tax payments ar	nd amount	t applied from 20	)22 return			26	
	27	Reserved for future use				27			
	28	Additional child tax credit from S				28			
	29	Credit for amount paid with Forn	n 1040-C			29			
	30	Reserved for future use				30			
	31	Amount from Schedule 3 (Form				31			
	32	Add lines 28, 29, and 31. These	are your <b>t</b>	otal other paym	ents and refunda	ble credits		32	
	33	Add lines 25d, 25e, 25f, 25g, 26						33	27,181.
Refund	34	If line 33 is more than line 24, su						34	8,192.
	35a	Amount of line 34 you want refu	nded to y	<b>ou</b> . If Form 8888	3 is attached, chec	k here	. 🗆	35a	8,192.
Direct deposit?	b	Routing number 0 8 1 0				Checking			
See instructions.	d	Account number 3 5 5 0 1 2 4 6 1 2 7 2							
	е	If you want your refund check m	nailed to a	n address outsic	le the United State	es not shown on	page 1,		
		enter it here.							
	36	Amount of line 34 you want app	lied to yo	ur 2024 estimat	ed tax	36			
Amount	37	Subtract line 33 from line 24. Th	is is the <b>a</b> ı	mount you owe					
You Owe		For details on how to pay, go to	www.irs.g	gov/Payments or	see instructions .			37	
	38	Estimated tax penalty (see instru	uctions) .			38			
Third	Do yo	ou want to allow another person to	discuss t	this return with th	ne IRS? See instru	ctions.	es. Comple	ete bel	ow. 🗵 No
Party	Desig	inee's		Phone		Perso	nal identific	cation	
Designee	name								
		penalties of perjury, I declare that I hat they are true, correct, and complete.							
Sign	Your	signature		Date	Your occupation		I		ent you an Identity
Here									PIN, enter it here
					SOFTWARE E	NGINEER	(see	ınst.)	
	Phon		-	Email address			DTIL:		
Paid	•	arer's name		's signature		Date	PTIN		Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	RIYA RAM SAGAI	R GUPTA TALLAM	02/23/2024	P02082		Self-employed
P	Eirm'	ename CIODAI TAVEC	T T A				Dhonone		70 \ 0.6 E 0.6 0.5

GLOBAL TAXES LLC

Firm's name

**Use Only** 

84-3171965

Phone no. (678)965-9522

Firm's EIN

## SCHEDULE 1 (Form 1040)

### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023

Attachment

Department of the Treasury Internal Revenue Service

NITHIN REDDY KOTTA

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

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

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

	Sequence No. 01
Your soci	ial security number
772_37	_2701

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ach Schedule E .	5	-22,231.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (	<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
_		8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Ente	r here and on Form		00.05
	1040, 1040-SR, or 1040-NR, line 8		10	-22,231.

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

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee	e-basis	government		
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN	· <u> </u>			
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
а	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the				
	rental of personal property engaged in for profit	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
	Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful				
	discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
_	tax law violations	24i			
j	Housing deduction from Form 2555	24j		_	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
	1041)	24k		-	
Z	Other adjustments. List type and amount:				
<b>0</b> -		24z		0-	
<b>25</b>	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b>				
	Form 1040, 1040-SR, or 1040-NR, line 10			26	
	BAA	REV 02/	16/24 PRO	Schedu	ile 1 (Form 1040) 2023

#### **SCHEDULE NEC** (Form 1040-NR)

### Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

Attach to Form 1040-NR. Go to www.irs.gov/Form1040NR for instructions and the latest information. Sequence No. 7B

Your identifying number

NITHIN REDDY KOTTA 772-37-3701 Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) **Nature of Income** (a) 10% **(b)** 15% (c) 30% % % Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a 1b Dividend equivalent payments received with respect to section 871(m) transactions 1c 2 Interest: 2a 2b 2c 3 4 Motion picture or TV copyright royalties . . . . . . . . . . . . . . 5 Real property income and natural resources royalties 6 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings \_\_\_\_\_ 10c Losses Gambling-Residents of countries other than Canada. 11 Other (specify): 12 12 13 Add lines 1a through 12 in columns (a) through (d) . . . . . . . . . . . . 13 14 14 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a 15 Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and (f) LOSS 16 (a) Kind of property and description (g) GAIN (b) Date acquired (c) Date sold (d) Sales price (e) Cost or losses from property sales or (if necessary, attach statement of If (e) is more than (d), If (d) is more than (e), mm/dd/yyyy mm/dd/yyyy other basis exchanges that are from sources subtract (d) from (e). descriptive details not shown below) subtract (e) from (d). within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040). Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040). 18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-18 Form 4797, or both.

#### **SCHEDULE OI** (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information. Answer all questions.

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service Sequence No. 7C Name shown on Form 1040-NR Your identifying number NITHIN REDDY KOTTA 772-37-3701 Of what country or countries were you a citizen or national during the tax year? \_INDIA Α In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . . X No Were you ever: ☐ Yes X No 1. A U.S. citizen? X No If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. Ε If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . . . . . . . . Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2023. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date departed United States Date entered United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2021 \_\_\_\_\_\_, 2022 \_\_\_\_\_\_, and 2023 \_\_\_\_\_\_365 \_\_\_. Did you file a U.S. income tax return for any prior year? . . . . . . . . . . . . . . X Yes ☐ No ı If "Yes," give the latest year and form number you filed: 1040NR X No Yes J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a □ No Yes ⊠ No Κ Yes No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . . Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, L complete (1) through (3) below. See Pub. 901 for more information on tax treaties. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions. (a) Country (b) Tax treaty article (c) Number of months (d) Amount of exempt claimed in prior tax years income in current tax vear

Check the applicable box if:

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United 

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?

If "Yes," attach a copy of the Competent Authority determination letter to your return.

Yes

No

X No

## SCHEDULE D (Form 1040)

Department of the Treasury

Internal Revenue Service

### **Capital Gains and Losses**

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **12** 

	(s) snown on return THIN REDDY KOTTA				ociai se -37-	3701
Did y	ou dispose of any investment(s) in a qualified opportunity			⊠ No		
	es," attach Form 8949 and see its instructions for additiona					
Pa	Short-Term Capital Gains and Losses – Ge	nerally Assets I	Held One Year	or Less (se	e ins	tructions)
lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	Adjustmer to gain or loss Form(s) 8949,	s from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result
	-			line 2, colum	nn (g)	with column (g)
1a 	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
1b	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked	777.	604.			173.
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked					
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked					
4	Short-term gain from Form 6252 and short-term gain or (le				4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	•		rusts from	5	
6	Short-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions	y, from line 8 of y	our <b>Capital Loss</b>	Carryover	6	(
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	173.
Pai	t II Long-Term Capital Gains and Losses—Ger	nerally Assets H	leld More Than	One Year	(see i	instructions)
lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to e dollars.	<b>(d)</b> Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmer to gain or loss Form(s) 8949, line 2, colum	s from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.			1110 2, 001011	(9)	with column (g)
8b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked					
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked					
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			, ,	11	
	Net long-term gain or (loss) from partnerships, S corporat				12	
13	Capital gain distributions. See the instructions Long-term capital loss carryover. Enter the amount, if any				13	
	Worksheet in the instructions				14	(
15	Net long-term capital gain or (loss). Combine lines 8a	ι through 14 in co	olumn (h). Then, go	o to Part III		

Schedule D (Form 1040) 2023 Page 2

#### Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 173. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

#### **Sales and Other Dispositions of Capital Assets**

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 12A

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

Social security number or taxpayer identification number

772-37-3701

NITHIN REDDY KOTTA

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

broker and may even tell you which box to check.

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

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

(B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

(C) Short-term transactions	not reported	I to you on F	orm 1099-B				
(a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the <b>Note</b> below	Adjustment, i If you enter an enter a co See the sep	(h) Gain or (loss) Subtract column (e)	
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)	and see Column (e) in the separate instructions.	(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) and combine the result with column (g).
Robinhood Securities LLC	04/18/23	12/31/23	777.	604.			173.
2 Totals. Add the amounts in columns negative amounts). Enter each total Schedule D, line 1b (if Box A above above is checked), or line 3 (if Box A)	al here and inc is checked), <b>lir</b>	lude on your ne 2 (if Box B	777	604			173

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

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

#### **Supplemental Income and Loss**

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

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

Your social security number

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

NIT	HIN REDDY KOTTA						772-3	7-3701	-
Par	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.			e C. See	instru	ctions. If you a	are an indiv	/idual, rep	oort farm
Α	Did you make any payments in 2023 that would require you	to file	Form(s)	1099? 5	See ins	structions.		.   Y	es 🛛 No
	If "Yes," did you or will you file required Form(s) 1099? .								
1a	Physical address of each property (street, city, state, ZII								
Α	H.NO:17-177/1/E, FLATNO:104 SRINAGAR CO		<u> </u>	י ייים חד	דיםיד א	NCANA TN	502103		
B	II.NO.II III/I/E,FLAINO.IO SKINAGAK CC		L SIDD.	LEBI,	ענינינ	IIGANA IN	30210	,	
C									
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair				Fa	ir Rental Days	Person Da		QJV
Α	g personal use days. Check the Q			Α		365		0	
В	if you meet the requirements to f			В					
С	qualified joint venture. See instru	ictions	5.	С					
Туре	of Property:								
	Single Family Residence 3 Vacation/Short-Term Ren Multi-Family Residence 4 Commercial	tal	5 Land 6 Roya			Self-Rental Other (desc	ribe)		
						Properti	ies:		
Incor	ne:			Α		В			С
3	Rents received	3							
4	Royalties received	4							
Expe	nses:								
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		2,2	14.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		1.8	30.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14		4.8	28.				
15	Supplies	15		5,2					
16	Taxes	16		5,2					
17	Utilities	17		5.3	07.				
18	Depreciation expense or depletion	18			88.				
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		22,2	31				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If			22,2	J = •				
21	result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	21		-22,2	31.				
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22	( -	22,23	31.)	(	)	(	
23a	Total of all amounts reported on line 3 for all rental prope	rties			23a				
b	Total of all amounts reported on line 4 for all royalty prop	erties			23b				
С	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	2	2,788.		
е	Total of all amounts reported on line 20 for all properties				23e	22	2,231.		
24	Income. Add positive amounts shown on line 21. Do not		de any lo	sses			. 24		
25	Losses. Add royalty losses from line 21 and rental real estat		-		nter to	tal losses her	e <b>25</b>	(	22,231.
26	Total rental real estate and royalty income or (loss).								
	here. If Parts II, III, and IV, and line 40 on page 2 do no								
	Schedule 1 (Form 1040), line 5. Otherwise, include this ar						. 26		-22,231.

Department of the Treasury

Internal Revenue Service

### **Health Savings Accounts (HSAs)**

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. 52

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

NITHIN REDDY KOTTA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 772-37-3701

HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part If or each spouse.  1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions.  2 HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions strough a cateferia plan, or rollovers. See instructions contributions through a cateferia plan, or rollovers. See instructions contributions through a cateferia plan, or rollovers. See instructions contributions through a cateferia plan, or rollovers. See instructions or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter or see the instructions and the same coverage under an HDHP at any time during 2023, see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the instructions for the amount to enter or see the see the instructions for the amount in the seminary of the see instructions.  10 Qualified HS	Befor	re you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if	requ	ired.
See instructions. See instructions. See instructions. See instructions. See instructions. See instructions our made for 2023 for those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions  If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to netter.  Interest the amount round and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs.  Subtract line 4 from line 3. If zero or less, enter -0.  Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter.  If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.  Add lines 6 and 7.  Bemployer contributions made to your HSAs for 2023.  Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  Part III HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  14a Total distributions you received in 2023 from all HSAs (see instructions).  15a Javable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part II, line 17c.  15a Javable HSA distri	Part			
unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions  If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter.  Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs  Subtract line 4 from line 3. If zero or less, enter -0-  If you were age 55 or older at the end of 2023, merred, and you or your spouse had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter  If you were age 55 or older at the end of 2023, merred, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.  Add lines 6 and 7  Qualified HSA funding distributions  Ladd lines 9 and 10 .  Ladd lines 9 and 10 .  Ladd lines 9 and 10 .  Ladd lines 6 and 7  Qualified HSA funding distributions  Ladd lines 1 in the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13  Qualified HSA funding distributions.  Ladd lines 1 in the contribution amount in the total on Schedule 1 (Form 1040), Part II, line 13  Ladd lines 2 in more than line 13, you may have to pay an additional tax. See instructions  Ladd lines 2 in more than line 13, you may have to pay an additional tax. See instructions  Ladd lines 2 in more than line 13, you may have to pay an additional tax. See instructions  Ladd lines 2 in more than line 13, you may have to pay an additional tax. See instructions are separate HSAs, complete a separate Part III for each spouse.  Ladditional 20% tax (see instructions) for the d	1		X Se	lf-only 🗌 Family
were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter	2	unextended due date of your tax return that were for 2023. Do not include employer contributions,	2	0.
lines 1 and 2, if you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	3	were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for	3	3,850.
Subtract line 4 from line 3. If zero or less, enter -0- Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter .  7 If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions .  8 Add lines 6 and 7 .  8 3,850.  9 Employer contributions made to your HSAs for 2023 .  9 1,700.  10 Qualified HSA funding distributions .  11 1,700.  12 Subtract line 11 from line 8. If zero or less, enter -0- 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 .  Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  Part III HSA Distributions. If you are filling jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  Part III or each spouse.  Part III for each spouse.  Part III for each spouse.  14a  Total distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions  15  16 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 - Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f .  16 If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c .  18 Last-month rule	4	lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also	4	0.
Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter .  If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.  Add lines 6 and 7	5		-	
coverage under an HDHP at any time during 2023, see the instructions for the amount to enter  If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.  Add lines 6 and 7  Employer contributions made to your HSAs for 2023  Employer contributions made to your HSAs for 2023  Madd lines 9 and 10  Cualified HSA funding distributions  Subtract line 11 from line 8. If zero or less, enter -0-  Subtract line 11 from line 8. If zero or less, enter -0-  Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  Part III HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  14a Total distributions you received in 2023 from all HSAs (see instructions)  15a Qualified medical expenses paid using HSA distributions (see instructions)  C Subtract line 14b from line 14a  15a Qualified medical expenses paid using HSA distributions (see instructions)  C Subtract line 14b from line 14a  15a Qualified medical expenses paid using HSA distributions (see instructions)  Tax (see instructions). Lother this amount in the total on Schedule 1 (Form 1040), Part I, line 8f  Tax (see instructions). Lother this amount in the total on Schedule 2 (Form 1040), Part I, line 17c  Part III Income and Additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part I, line 17c  Total income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.  18 Last-month rule  Qualified HSA funding distribution see instruction should any over spouse each have separate HSAs, complete a separate Part III for each spouse.	6			•
under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.  8			6	3,850.
8 3,850.  8 mployer contributions made to your HSAs for 2023 9 1,700.  10 Qualified HSA funding distributions 11 1,700.  11 Add lines 9 and 10 11,700.  12 Subtract line 11 from line 8. If zero or less, enter -0- 1,700.  13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 0.  Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  Part II HSA Distributions. If you are filling jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  14a Total distributions you received in 2023 from all HSAs (see instructions)  b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions  c Subtract line 14b from line 14a.  15 Qualified medical expenses paid using HSA distributions (see instructions)  15 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f  16 Tax (see instructions), check here  b Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c  Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filling jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.  18 Last-month rule  19 Qualified HSA funding distribution  10 Total income. Add lines 18 and 19, Include this amount on Schedule 1 (Form 1040), Part I, line 8f  20 Additional tax. Multiply line 20 by 10% (0.10), Include this amount in the total on Schedule 2 (Form	7		7	0.
10 Qualified HSA funding distributions . 10   11 1,700.   12   12   1,700.   12   2,150.   12   2,150.   13   HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13   0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.   13   0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.   13   0. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.   14   15   15   16   16   16   16   16   16	8	Add lines 6 and 7	8	3,850.
11 Add lines 9 and 10	9	Employer contributions made to your HSAs for 2023		
12 Subtract line 11 from line 8. If zero or less, enter -0	10	Qualified HSA funding distributions		
HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13  Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  14a Total distributions you received in 2023 from all HSAs (see instructions)  Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions)  C Subtract line 14b from line 14a  Qualified medical expenses paid using HSA distributions (see instructions)  15  16  Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f  17a If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20%  Tax (see instructions), check here  Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c  Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.  18  Last-month rule  Qualified HSA funding distribution  Qualified HSA funding distribution  19  Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f  Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form	11		11	1,700.
Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.  HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  Total distributions you received in 2023 from all HSAs (see instructions)	12	Subtract line 11 from line 8. If zero or less, enter -0	12	2,150.
HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.  14a Total distributions you received in 2023 from all HSAs (see instructions)  14a Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions)  15 Subtract line 14b from line 14a  15 Qualified medical expenses paid using HSA distributions (see instructions)  16 Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f  16 If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20%  17a Tax (see instructions), check here.  18 Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c  17b Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.  18 Last-month rule  19 Qualified HSA funding distribution  20 Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f  20 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form	13		13	0.
a separate Part II for each spouse.  14a Total distributions you received in 2023 from all HSAs (see instructions)				
b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	Part	a separate Part II for each spouse.	arate l	HSAs, complete
contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
c Subtract line 14b from line 14a	b	contributions (and the earnings on those excess contributions) included on line 14a that were	14h	
Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f			-	
Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f			-	
amount in the total on Schedule 1 (Form 1040), Part I, line 8f				
Tax (see instructions), check here	10		16	
are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17a			
Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.  18 Last-month rule	b	are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form	17b	
<ul> <li>Qualified HSA funding distribution</li></ul>	Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instruction completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.	ions b	
<ul> <li>Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .</li> <li>Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form</li> </ul>	18	Last-month rule	18	
21 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form	19	•	19	
	20		20	
10 <del>7</del> 0/, 1 aitii, iii	21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

Department of the Treasury Internal Revenue Service

### **Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

2023 Attachment Sequence No. 179

OMB No. 1545-0172

Name(s) shown on return Business or activity to which this form relates Identifying number NITHIN REDDY KOTTA Sch E H.NO:17-177/1/E, FLATNO:104 772-37-3701 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 1,160,000. 2 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . 3 2,890,000 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . . . . . . . . . . . . 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . . . . . . . . . . . . 5 (c) Elected cost 6 (a) Description of property (b) Cost (business use only) 7 Listed property. Enter the amount from line 29 . . . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 Tentative deduction. Enter the **smaller** 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 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 14 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 Section B-Assets Placed in Service During 2023 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction period service only-see instructions) 3-year property **b** 5-year property c 7-year property d 10-year property e 15-year property **f** 20-year property 25 yrs. S/L g 25-year property h Residential rental 27.5 yrs. MM S/L 01/23 80,000. 2,788. S/L 27.5 yrs. MM property 39 yrs. ММ S/L i Nonresidential real property MM S/L Section C-Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12 yrs. **b** 12-year ММ S/L c 30-year 30 yrs. ММ S/L d 40-year 40 yrs. Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 . 22 Total. 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 2,788. 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.