| Form <b>8879</b>           |
|----------------------------|
| (Rev. January 2021)        |
| Department of the Treesury |

#### epartment 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.

Submission Identification Number (SID)

| Taxpay | yer's name  | Social    | securit  | y number    |                  |
|--------|---|-----------|----------|-------------|------------------|
| KAR    | THIK NISHANT SEKHAR   | 873       | 3-22-    | -0454       |                  |
| Spouse | e's name  | Spous     | e's soci | ial securit | ty number        |
|        |   |           |          |             |                  |
| Par    | t I Tax Return Information — Tax Year Ending December 31, 2023 (Ente  | r year    | you a    | re auth     | orizing.)        |
| 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           | 10,080.          |
| 2      | Total tax   |           |          | 2           | 0.               |
| 3      | Federal income tax withheld from Form(s) W-2 and Form(s) 1099   |           |          | 3           |                  |
| 4      | Amount you want refunded to you   |           |          | 4           |                  |
| 5      | Amount you owe  |           |          | 5           | 0.               |
| Par    | t II Taxpayer Declaration and Signature Authorization (Be sure you get and  | keep a    | a copy   | y of yo     | ur return)       |
| my kn  | r penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended<br>nowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I abo | ve are tl | he amo   | ounts fro   | m 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

| X    | l authorize | GLOBAL TAXES LL    | to enter or generate my PIN |
|------|-------------|--------------------|-----------------------------|
| 17 1 | I dddiionzo | 0200112 1111120 22 |                             |

| 2          | 0                | 4               | 5               | 4          |       |
|------------|------------------|-----------------|-----------------|------------|-------|
| Ent<br>don | er fiv<br>i't en | ve di<br>Iter a | gits,<br>all ze | but<br>ros | as my |

ERO firm name 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 | mv | PIN |
|----|--------|----|----------|----|-----|
|    | 011101 | 0. | gonorato | ,  |     |

as mv Enter five digits, but don't enter all zeros

ERO firm name 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 Metho   | d Returns Only—continue below                     |
| Part III Certification and Authentication – Practit                  | ioner PIN Method Only                             |
| <b>ERO's EFIN/PIN.</b> Enter your six-digit EFIN followed by your fi | ve-digit self-selected PIN. 2 2 2 4 9 6 0 8 2 7 1 |

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 M<br>Don't Submit T                          | Do So            |                                 |
| For Deperture Reduction Act Notice, and your tax | REV 03/07/24 DBC | Eorm <b>8879</b> (Pov. 01 2021) |

| <b>1040</b>  | _      | NR Department of the Treasury-Inter<br>U.S. Nonresident AI                |                         |   | 'n      | 20 <b>23</b>    | омв     | No. 15  | 45-0074      |             | e Only—Do not write<br>aple in this space. |
|--|--------|---|-------------------------|---|---------|-----------------|---------|---------|--------------|-------------|--|
| For the year Jan. 1–Dec. 31, 2023, or other tax year beginni |        |   | ing, 2023, ending       |   |         | ,<br>,          | 20      |         | See separate |             |  |
| Your first name  | anc    | middle initial  | Last name               |   |         |                 |         | Your i  |              | ving number |  |
|  |        |   |                         |   |         |                 |         |         | (see in      | structio    | ons)                                       |
| KARTHIK N  | IIS    | HANT  | SEKHAF                  | R                                       |         |                 |         |         | 873          | -22-        | 0454                                       |
| Home address (   | nur    | nber and street). If you have a P.O. boy                                  | k, see instru           | ctions.                                 |         |                 |         |         |              |             | Apt. no.                                   |
| 610 E WED  |        |   |                         |   |         |                 |         |         |              | 1           | 242  |
| City, town, or po  | ost    | office. If you have a foreign address, al                                 | so complet              | e spaces below.                         |         |                 | St      | ate     |              | ZIP c       |  |
| SUNNYVALE  |        |   |                         |   |         |                 | Ci      |         |              | 940         | 89   |
| Foreign country  | nai    | ne  | Foreign p               | rovince/state/county                    |         |                 | Fo      | reign p | oostal co    | ode         |  |
|  |        |   |                         |   |         |                 |         |         |              |             |  |
| Filing<br>Status   |        | Single 🛛 Married filing sep   | arately (MFS            | S) 🗌 Qualify                            | ing su  | rviving spous   | e (QS   | S)      | E            | state       | 🗌 Trust                                    |
|  | 1      | f you checked the QSS box, enter the                                      | child's nam             | e if the qualifying per                 | rson is | a child but r   | ot you  | ur depe | endent:      |             |  |
| Check only<br>one box.                                       | -      |   |                         |   |         |                 |         |         |              | -           |  |
| Digital Assets   | At     | any time during 2023, did you: (a) rece                                   | ive (as a rev           | ward, award, or pavn                    | nent f  | or property or  | servi   | ces): o | r (b) sell   | excha       | ange. or                                   |
| Bigital / locoto   | oth    | nerwise dispose of a digital asset (or a                                  |                         |   |         |                 |         |         |              |             |  |
| Dependents   |        |   |                         |   |         |                 |         | (4) Ch  | eck the bo   | ox if qua   | lifies for (see inst.):                    |
| (see instructions):  |        | (1) First name Last name  |                         | (2) Dependent's<br>identifying number   | (3)     | Relationship to |         | Chil    | d tax cre    | dit         | Credit for other<br>dependents             |
|  | -      |   |                         | , |         |                 | , jou   |         |              |             |  |
| If more than four  |        |   |                         |   |         |                 |         |         |              |             |  |
| dependents, see instructions and                             |        |   |                         |   |         |                 |         |         |              |             |  |
| check here   |        |   |                         |   |         |                 |         |         |              |             |  |
| Income   | 1a     | Total amount from Form(s) W-2, box  | x 1 (see inst           | ructions)                               |         |                 |         |         | . 1a         | 1           |  |
| Effectively  | b      | Household employee wages not rep  | ported on Fo            | orm(s) W-2...                           |         |                 |         |         | . 11         | >           |  |
| Connected  | C      | Tip income not reported on line 1a (                                      | see instruct            | tions)                                  |         |                 |         |         | . 10         | ;           |  |
| With U.S.  | Ċ      |   |                         |   |         |                 |         |         |              |             |  |
| Trade or   | e      | •   |                         |   |         |                 |         |         | . 10         | -           |  |
| Business   | f      | Employer-provided adoption benefi   |                         |   |         |                 |         |         | . 1          |             |  |
| Attach   | g<br>L | <b>e</b>  |                         |   |         |                 |         |         | . <u>1</u> 0 |             |  |
| Form(s) W-2,   | h      | Other earned income (see instruction<br>Reserved for future use           | ,                       |   |         |                 | •       |         | . 11         | 1           |  |
| 1042-S,<br>SSA-1042-S,                                       | i      |   |                         |   |         |                 |         |         | . 1          |             |  |
| RRB-1042-S,  | ,<br>k |   | Reserved for future use |   |         |                 |         |         |              |             |  |
| and 8288-A<br>here. Also                                     |        | line 1(e)   |                         |   |         | -'<br>1k        |         |         |              |             |  |
| attach   | z      | Add lines 1a through 1h   |                         |   |         |                 |         |         | . 12         | 2           |  |
| Form(s)<br>1099-R if   | 2a     | Tax-exempt interest   | a                       | <b>b</b> Ta                             | xable   | interest        |         |         | . 2ł         | >           |  |
| tax was  | 3a     | Qualified dividends 3   | a                       | <b>b</b> Or                             | dinar   | v dividends .   |         |         | . 3ł         | >           |  |
| withheld.  | 4a     |   |                         |   |         | amount          |         |         |              | -           |  |
| If you did not<br>get a Form                                 | 5a     |   |                         |   |         | amount          |         |         |              |             |  |
| W-2, see   | 6      | Reserved for future use   |                         |   |         |                 |         |         |              | _           |  |
| instructions.  | 7      | Capital gain or (loss). Attach Sched<br>Additional income from Schedule 1 |                         |   |         |                 |         |         |              |             | 10 000                                     |
|  | 8<br>9 | Additional income from Schedule 1<br>Add lines 1z, 2b, 3b, 4b, 5b, 7, and |                         |   |         |                 |         |         |              |             | <u>   10,080.</u><br>10,080.               |
|  | 10     | Adjustments to income from Sched  |                         |   |         |                 |         |         |              |             |  |
|  | 10     | income  |                         |   |         | •               | -       |         |              | )           |  |
|  | 11     | Subtract line 10 from line 9. This is                                     | your <b>adjust</b>      | ed gross income                         |         |                 |         |         | . 1          | 1           | 10,080.                                    |
|  | 12     | Itemized deductions (from Schedu  |                         |   | ertain  | residents of I  | ndia, s | standa  | rd           |             |  |
|  |        | deduction (see instructions)  |                         |   |         |                 |         |         |              | 2           | 13,850.                                    |
|  | 13a    | Qualified business income deduction                                       | n from Forr             | n 8995 or Form 8995                     | ъ-А.    | 13a             |         |         |              |             |  |
|  | b      | Exemptions for estates and trusts o                                       | nly (see ins            | tructions)                              |         | 13b             |         |         |              |             |  |
|  | C      |   |                         |   |         |                 |         |         |              |             |  |
|  | 14     |   |                         | · · · · · ·                             |         |                 |         |         |              |             | 13,850.                                    |
|  | 15     | Subtract line 14 from line 11. If zero                                    |                         |   | axable  | e income .      | •       |         | . 1          |             | 0.   |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040-NR** (2023)

| fax and                   |               |   |             |                      |                   |            |       |              | Page <b>2</b>       |
|---------------------------|---------------|---|-------------|----------------------|-------------------|------------|-------|--------------|---------------------|
|                           | 16            | Tax (see instructions). Check if an         | y from For  | rm(s): <b>1</b> 🗌 88 | 314 <b>2</b> 4972 | 2 <b>3</b> |       | 16           | 0.                  |
| Credits                   | 17            | Amount from Schedule 2 (Form 1              | 1040), line | 3                    |                   |            |       | . 17         | 0.                  |
|                           | 18            | Add lines 16 and 17                         |             |                      |                   |            |       | . 18         | 0.                  |
|                           | 19            | Child tax credit or credit for othe         |             |                      |                   |            |       |              |                     |
|                           | 20            | Amount from Schedule 3 (Form 1              | 1040), line | 8                    |                   |            |       | . 20         |                     |
|                           | 21            | Add lines 19 and 20                         |             |                      |                   |            |       | . 21         |                     |
|                           | 22            | Subtract line 21 from line 18. If z         |             |                      |                   |            |       | . 22         | 0.                  |
|                           | 23a           | Tax on income not effectively cor           |             |                      |                   |            |       |              |                     |
|                           |               | Schedule NEC (Form 1040-NR), I              |             |                      |                   | 23a        |       |              |                     |
|                           | b             | Other taxes, including self-emplo           |             |                      |                   |            |       |              |                     |
|                           |               | line 21                                     |             | ,                    | ( ,,              | 23b        |       |              |                     |
|                           | с             | Transportation tax (see instruction         |             |                      |                   | 23c        |       |              |                     |
|                           | d             | Add lines 23a through 23c                   | ,<br>       |                      |                   |            |       | . 23d        |                     |
|                           | 24            | Add lines 22 and 23d. This is you           |             |                      |                   |            |       | . 24         | 0.                  |
| ayments                   | 25            | Federal income tax withheld from            |             |                      |                   |            |       |              |                     |
| aymonto                   | а             | Form(s) W-2                                 |             |                      |                   | 25a        |       |              |                     |
|                           | b             | Form(s) 1099                                |             |                      |                   | 25b        |       |              |                     |
|                           | c             | Other forms (see instructions)              |             |                      |                   | 25c        |       |              |                     |
|                           | d             | Add lines 25a through 25c                   |             |                      |                   |            |       | . 25d        |                     |
|                           | e             | Form(s) 8805                                |             |                      |                   |            |       | . 25e        |                     |
|                           | f             | Form(s) 8288-A                              |             |                      |                   |            |       | . 25f        |                     |
|                           | g             | Form(s) 1042-S                              |             |                      |                   |            |       | . 25g        |                     |
|                           | 9<br>26       | 2023 estimated tax payments an              |             |                      |                   |            | •••   | . 26         |                     |
|                           | 27            | Reserved for future use                     |             | ••                   |                   | 27         | ••    | . 20         |                     |
|                           | 28            | Additional child tax credit from S          |             |                      |                   | 28         |       | _            |                     |
|                           | 20<br>29      | Credit for amount paid with Form            |             |                      |                   | 29         |       | _            |                     |
|                           | 23<br>30      | Reserved for future use                     |             |                      |                   | 30         |       |              |                     |
|                           | 31            | Amount from Schedule 3 (Form 1              |             |                      |                   | 31         |       | _            |                     |
|                           | 32            | Add lines 28, 29, and 31. These a           |             |                      |                   | -          |       | . 32         |                     |
|                           | 33            | Add lines 25d, 25e, 25f, 25g, 26,           |             |                      |                   |            |       |              |                     |
| o fund                    | 34            | If line 33 is more than line 24, sul        |             | -                    |                   |            |       |              |                     |
| efund                     | 35a           | Amount of line 34 you want refu             |             |                      |                   |            |       |              |                     |
| rect deposit?             | b             | Routing number $ X  X  X  X$                |             |                      | <b>c</b> Type:    |            | Savin |              |                     |
| e instructions.           |               | Account number X X X X                      |             |                      |                   |            | Savin | ys           |                     |
|                           |               | If you want your refund check m             |             |                      |                   |            | 0000  |              |                     |
|                           | е             |   |             |                      |                   |            |       |              |                     |
|                           | 36            | Amount of line 34 you want appl             | iod to voi  | ur 2024 octimat      | od tay            | 36         |       |              |                     |
| mount                     | 37            | Subtract line 33 from line 24. This         |             |                      |                   | 30         |       |              |                     |
| mount<br>ou Owe           | 57            | For details on how to pay, go to            |             |                      |                   |            |       | . 37         | 0.                  |
| ou Owe                    | 38            | Estimated tax penalty (see instru           | Ũ           | 2                    |                   | 38         | •••   | . 57         | 0.                  |
| aird                      |               | u want to allow another person to           |             |                      |                   |            |       | mplete be    | low. 🛛 No           |
| hird<br>arty              | -             | •   | ฉเองนออ เ   |                      |                   |            |       | •            |                     |
| esignee                   | Desig<br>name | iee S                                       |             | Phone no.            |                   | numbe      |       | entification |                     |
|                           |               | penalties of perjury, I declare that I have | e examine   |                      | companying schedu |            | · ·   | ,            | of my knowledge and |
|                           |               | they are true, correct, and complete. D     |             |                      |                   |            |       |              |                     |
| ign                       | Your          | signature                                   |             | Date                 | Your occupation   |            | I     | If the IRS s | ent you an Identity |
| ere                       |               |   |             | Bato                 |                   |            |       |              | PIN, enter it here  |
|                           |               |   |             |                      | STUDENT           |            |       | (see inst.)  |                     |
|                           | Phone         | e no.                                       |             | Email address        |                   |            |       |              |                     |
| aid                       | Prepa         | rer's name                                  | Preparer    | 's signature         |                   | Date       | PTIN  | 1            | Check if:           |
| <b>A</b> III              | SYAM          | I PRIYA RAM SAGAR GUPTA                     | SYAM I      | PRIYA RAM S          | SAGAR GUPTA       | 04/10/2024 | P02   | 082703       | Self-employed       |
| aid                       |               |   |             |                      |                   |            | 1     |              |                     |
| aid<br>reparer<br>se Only |               | name GLOBAL TAXES I                         | LLC         |                      |                   |            | Pho   | neno. (6     | 78)965-9522         |

| SCHEDULE    | 1 |
|-------------|---|
| (Form 1040) |   |

Department of the Treasury

# Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074 20 23

Attachment

| Internal Revenue Service Go to www.irs.gov/Form1040 for instructions and the latest information. |                              |          |                     |  |  |
|--|------------------------------|----------|---------------------|--|--|
| Name(s) shown on Fo  | rm 1040, 1040-SR, or 1040-NR | Your soc | ial security number |  |  |
| KARTHIK NISHAN   | T SEKHAR                     | 873-22   | -0454               |  |  |
|  |                              |          |                     |  |  |

| Par     | t 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  |         |
| 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                |    |         |
| I       | 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                | -  |         |
| ο       | Section 951A(a) inclusion (see instructions)   | 80                | -  |         |
| р       | Section 461(I) excess business loss adjustment   | 8p                | -  |         |
| -       | 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   |                   |    |         |
|         |  | 8s ( )            |    |         |
| t       | Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan | 8t                |    |         |
|         | Wages earned while incarcerated  | 8u                | -  |         |
| u<br>7  | Other income List type and amount:   |                   |    |         |
| Z       | Other income. List type and amount:Nonemployee compensation from 1099-NEC10,080.                       | <b>8z</b> 10,080. |    |         |
| 9       | Total other income. Add lines 8a through 8z  | <b>UZ</b> 10,000. | 9  | 10,080. |
| 9<br>10 | Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter                         |                   | 3  | 10,000. |
| 10      | 1040, 1040-SR, or 1040-NR, line 8  |                   | 10 | 10,080. |
|         |  |                   |    | 1 (5    |

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

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-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   |             |               |               |
| 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:  |             |               |               |
| <br>a | Jury duty pay (see instructions)  |             |               |               |
| b     | Deductible expenses related to income reported on line 8I from the          |             |               |               |
| D     | rental of personal property engaged in for profit                           |             |               |               |
| с     | Nontaxable amount of the value of Olympic and Paralympic medals             |             |               |               |
| Ŭ     | and USOC prize money reported on line 8m                                    |             |               |               |
| d     |   |             |               |               |
| e     | Repayment of supplemental unemployment benefits under the Trade             |             | -             |               |
| e     | Act of 1974   |             |               |               |
| f     | Contributions to section 501(c)(18)(D) pension plans                        |             | -             |               |
| -     | Contributions by certain chaplains to section 403(b) plans                  |             | -             |               |
| g     |   |             | -             |               |
| n     | Attorney fees and court costs for actions involving certain unlawful        |             |               |               |
| _     | discrimination claims (see instructions)                                    |             | -             |               |
| 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  |             | -             |               |
| j     | Housing deduction from Form 2555  |             |               |               |
| k     | Excess deductions of section 67(e) expenses from Schedule K-1 (Form         |             |               |               |
|       | 1041)   |             |               |               |
| Z     | Other adjustments. List type and amount:                                    |             |               |               |
|       | 24z   |             |               |               |
| 25    | Total other adjustments. Add lines 24a through 24z                          |             | 25            |               |
| 26    | Add lines 11 through 23 and 25. These are your adjustments to income. Enter |             |               |               |
|       | Form 1040, 1040-SR, or 1040-NR, line 10                                     |             | 26            |               |
|       | BAA REV 0   | 3/07/24 PRO | Schedule 1 (F | orm 1040) 202 |

## SCHEDULE NEC (Form 1040-NR)

Department of the Treasury

Internal Revenue Service

Form 4797, or both.

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

OMB No. 1545-0074

23

Attach to Form 1040-NR.

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

Name shown on Form 1040-NR

Sequence No. 7B Your identifying number

2

Attachment

873-22-0454

KARTHIK NISHANT SEKHAR

| Enter a  | amount of income und                                   | er the appropriate rate of tax. See instructions.   |                                   |           |                                    |                         |                                |  |  |
|--|--|---|-----------------------------------|-----------|------------------------------------|-------------------------|--------------------------------|--|--|
| Nature of Income   |  |   |                                   |           | <b>(a)</b> 10%                     | <b>(b)</b> 15%          | <b>(c)</b> 30%                 | (d) Other (specify)  |  |
|  |  |   |                                   |           |                                    |                         |                                | %  | %  |
| 1  | Dividends and divide                                   | •   |                                   |           |                                    |                         |                                |  |  |
| а  | Dividends paid by U                                    | S. corporations   |                                   | 1a        |                                    |                         |                                |  |  |
| b  | Dividends paid by fo                                   | reign corporations  |                                   | 1b        |                                    |                         |                                |  |  |
| С  | Dividend equivalent p                                  | ayments received with respect to section 871(m) tr  | ransactions                       | 1c        |                                    |                         |                                |  |  |
| 2  | Interest:  |   |                                   |           |                                    |                         |                                |  |  |
| а  |  |   |                                   | 2a        |                                    |                         |                                |  |  |
| b  | Paid by foreign corp                                   | orations  |                                   | 2b        |                                    |                         |                                |  |  |
| С  |  |   |                                   | 2c        |                                    |                         |                                |  |  |
| 3  | <b>,</b> , , , , , , , , , , , , , , , , , ,           | atents, trademarks, etc.)   |                                   | 3<br>4    |                                    |                         |                                |  |  |
| 4  | Motion picture or TV copyright royalties               |   |                                   |           |                                    |                         |                                |  |  |
| 5  |  |   |                                   |           |                                    |                         |                                |  |  |
| 6  |  | e and natural resources royalties   |                                   | 6<br>7    |                                    |                         |                                |  |  |
| 7  | Pensions and annuities                                 |   |                                   |           |                                    |                         |                                |  |  |
| 8  |  |   |                                   |           |                                    |                         |                                |  |  |
| 9  |  | e 18 below  |                                   | 9         |                                    |                         |                                |  |  |
| 10   | Gambling-Resident                                      | ts of Canada only. Enter net income in column (c)<br><b>r -0</b>  | ).                                |           |                                    |                         |                                |  |  |
| а  | Winnings   |   |                                   |           |                                    |                         |                                |  |  |
| b  | Losses   |   |                                   | 10c       |                                    |                         |                                |  |  |
| 11   | Gambling-Resident<br>Note: Enter winnings              | ts of countries other than Canada.  |                                   | 11        |                                    |                         |                                |  |  |
| 12   |  |   |                                   |           |                                    |                         |                                |  |  |
|  |  |   |                                   | 12        |                                    |                         |                                |  |  |
| 13   | Add lines 1a through                                   | 12 in columns (a) through (d)   |                                   | 13        |                                    |                         |                                |  |  |
| 14   |  | rate of tax at top of each column   |                                   | 14        |                                    |                         |                                |  |  |
| 15   | Tax on income not e                                    | ffectively connected with a U.S. trade or business  | s. Add colum                      | ıns (a) t | through (d) of line 1              | 4. Enter the total here | e and on Form 1040             | )-NR, line 23a <b>15</b>                                       |  |
|  |  | Capital Gains and   | d Losses F                        | rom       | Sales or Excha                     | anges of Proper         | ty                             |  | 1  |
| Enter only the capital gains and<br>losses from property sales or<br>exchanges that are from sources<br>within the United States and not |  | 16 (a) Kind of property and description<br>(if necessary, attach statement of<br>descriptive details not shown below) | <b>(b)</b> Date acqu<br>mm/dd/yyy |           | <b>(c)</b> Date sold<br>mm/dd/yyyy | (d) Sales price         | <b>(e)</b> Cost or other basis | (f) LOSS<br>If (e) is more than (d),<br>subtract (d) from (e). | (g) GAIN<br>If (d) is more than (e),<br>subtract (e) from (d). |
| effectiv   | ely connected with a U.S.<br>ss. Do not include a gain |   |                                   |           |                                    |                         |                                |  |  |
| or loss  | on disposing of a U.S. real                            |   |                                   |           |                                    |                         |                                |  |  |
|  | y interest; report these nd losses on Schedule D       |   |                                   |           |                                    |                         |                                |  |  |
| (Form 1  |  |   |                                   |           |                                    |                         |                                |  |  |
|  | property sales or<br>ges that are effectively          |   |                                   |           |                                    |                         |                                |  |  |
| connec   | ted with a U.S. business                               | 17 Add columns (f) and (g) of line 16   |                                   |           |                                    |                         | 17                             | ( )  |  |
| on Sche  | edule D (Form 1040),                                   |   |                                   |           |                                    |                         |                                | <u> </u>   |  |

17

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- . .

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

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| SCHE  | DULE   | ΟΙ  |
|-------|--------|-----|
| (Form | 1040-N | IR) |

## **Other Information**

Attach to Form 1040-NR.

OMB No. 1545-0074

|                            | nent of the Treasury<br>Revenue Service  | Go to www.irs.gov/Form1040NR for instructions and the latest information.<br>Answer all questions. |  |                         |                                     |                 | Attachment<br>Sequence No. <b>7C</b> |            |  |
|----------------------------|--|--|--|-------------------------|-------------------------------------|-----------------|--------------------------------------|------------|--|
| Name shown on Form 1040-NR |  |  |  |                         | Your identify                       | ntifying number |                                      |            |  |
| KARTHIK NISHANT SEKHAR     |  |  |  | 873-2                   |                                     |                 | 2-0454                               |            |  |
| Α                          | Of what country or countries were you a citizen or national during the tax year? INDIA   |  |  |                         |                                     |                 |                                      |            |  |
| В                          | In what country did you claim residence for tax purposes during the tax year? United States  |  |  |                         |                                     |                 |                                      |            |  |
| С                          | Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  |  |  |                         |                                     |                 |                                      | 🛛 No       |  |
| D                          | Were you ever:   |  |  |                         |                                     |                 |                                      |            |  |
| 1.                         | A U.S. citizen?  |  |  |                         |                                     |                 | . 🗌 Yes                              | 🗙 No       |  |
| 2.                         | A green card holder (lawful permanent resident) of the United States?  |  |  |                         |                                     |                 |                                      | 🗙 No       |  |
|                            | If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.  |  |  |                         |                                     |                 |                                      |            |  |
| Е                          | 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. $F1$ |  |  |                         |                                     |                 |                                      |            |  |
| F                          | Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?   |  |  |                         |                                     |                 |                                      | 🗙 No       |  |
| G                          | List all dates yo  | ou entered and   | left the United States during                                    | g 2023. See instructio  | ns.                                 |                 |                                      |            |  |
|                            |  |  | anada or Mexico <b>AND</b> cor                                   |                         |                                     | ient interval   | s,                                   |            |  |
|                            | check the box  | for Canada or  | Mexico and skip to item H  | <u>I.</u> <u>.</u>      | 🗌 Canada                            | Mexic           | 0                                    |            |  |
|                            |  | United States<br>dd/yy   | Date departed United State<br>mm/dd/yy                           | es Da                   | te entered United State<br>mm/dd/yy | es Date d       | eparted United<br>mm/dd/yy           | d States   |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
| Н                          |  |  | vacation, nonworkdays, and                                       |                         |                                     |                 | g:                                   |            |  |
| _                          | 2021   |  | , 2022   | , and 20                | 23365                               | · · ·           |                                      | <b>—</b>   |  |
| I                          |  |  | return for any prior year? .                                     |                         |                                     |                 |                                      | ∐ No       |  |
|                            |  |  | nd form number you filed:  |                         |                                     |                 |                                      | 🗙 No       |  |
| J                          |  |  | st?<br>U.S. or foreign owner unde                                |                         |                                     |                 |                                      | IN NO      |  |
|                            |  |  |  |                         |                                     |                 |                                      | No         |  |
| к                          | U.S. person, or receive a contribution from a U.S. person?   |  |  |                         |                                     |                 |                                      |            |  |
| N                          | -  |  | ative method to determine t                                      |                         |                                     |                 |                                      |            |  |
| L                          | Income Exemp   | t From Tax-II  | f you are claiming exempti<br>v. See Pub. 901 for more inf       | on from income tax      | under a U.S. income                 |                 |                                      |            |  |
| 1.                         |  |  | the applicable tax treaty art                                    |                         |                                     | claimed the     | e treaty benefi                      | t, and the |  |
|                            | amount of exen   | 2  |  |                         |                                     |                 |                                      |            |  |
|                            | (a) Country  |  | (b) Tax treaty article (c) Number of mont claimed in prior tax y |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
|                            |  |  |  |                         |                                     |                 |                                      |            |  |
| -                          |  |  | n Form 1040-NR, line 1k. D                                       | -                       |                                     | -               |                                      |            |  |
|                            |  |  | preign country on any of the                                     |                         |                                     |                 |                                      | No No      |  |
| 3.                         | -  |  | ts pursuant to a Competent                                       | -                       |                                     |                 | . Yes                                | 🔀 No       |  |
| м                          | If "Yes," attach<br>Check the appl   |  | Competent Authority detern                                       | nination letter to your | reium.                              |                 |                                      |            |  |

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 with a U.S. trade or business under section 871(d). See instructions

BAA

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REV 03/07/24 PRO Schedule OI (Form 1040-NR) 2023