# E1040-NR 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 Jan	. 1–D	ec. 31, 2023, or other tax year beginr	ning	:	2023,	ending	,	20		ee separate istructions.	
Your first name and middle initial										<b>ng number</b> ns)	
VYSHNAVI			BHYRAVAJOSULA						366-95-3409		
	numk	per and street). If you have a P.O. box								Apt. no.	
,		E, JAMAICA PLAIN	•								
City, town, or po	ost of	fice. If you have a foreign address, al	so comp	lete spaces below	1.		State		ZIP co	ode	
BOSTON		,	·	•			MA		0213	30	
Foreign country	nam	e	Foreign	n province/state/c	ounty		Foreign	postal co			
Filing Status	If you checked the QSS box, enter the child's name if the qualifying person is a child							Es	tate	☐ Trust	
Check only one box.		in you checked the QOO DOX, enter the child's name if the qualifying person is a child but not your depends									
Digital Assets		ny time during 2023, did you: (a) rece rwise dispose of a digital asset (or a						r (b) sell, 		nge, or <b>Yes</b> 🔀 <b>No</b>	
Dependents				( <b>0</b> ) Dan and and	,_		(4) Ch	eck the bo	- 7	fies for (see inst.):	
(see instructions):		(1) First name Last name		(2) Dependent identifying num		(3) Relationship to yo	Chile		lit C	Credit for other dependents	
		(c)		, ,		(c) resume mp so y					
If more than four											
dependents, see instructions and								ī			
check here								$\overline{\Box}$			
Income	1a	Total amount from Form(s) W-2, box	x 1 (see i	nstructions) .				. 1a		100,413.	
Effectively	b	Household employee wages not rep	orted on	Form(s) W-2 .				. 1b			
Connected	С	Tip income not reported on line 1a (		` '				. 1c			
With U.S.	d	Medicaid waiver payments not repo		•				. 1d			
Trade or	е	Taxable dependent care benefits fro						. 1e			
Business	f	Employer-provided adoption benefi	ts from F	orm 8839, line 29				. 1f			
	g	Wages from Form 8919, line 6									
Attach Form(s) W-2,	h	Other earned income (see instruction	ns) .					. 1h			
1042-S,	i	Reserved for future use									
SSA-1042-S,	j										
RRB-1042-S, and 8288-A here. Also	k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)										
attach	z	Add lines 1a through 1h						. 1z		100,413.	
Form(s)	2a	Tax-exempt interest 2			<b>b</b> Tax	able interest		. 2b			
1099-R if tax was	3a	Qualified dividends 3	а		<b>b</b> Orc	linary dividends .		. 3b			
withheld.	4a	IRA distributions 4	а			able amount		. 4b			
lf you did not	5a	Pensions and annuities 5	a		<b>b</b> Tax	able amount		. 5b			
get a Form W-2, see	6	Reserved for future use						. 6			
instructions.	7	Capital gain or (loss). Attach Sched	ule D (Fo	rm 1040) if require	ed. If no	ot required, check he	re [	7			
	8	Additional income from Schedule 1	(Form 10	140), line 10 .				. 8		-11,046.	
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	8. This is	your total effect	ively c	onnected income		. 9		89 <b>,</b> 367.	
	10	Adjustments to income from Schoolincome	,	,,		•					
	11	Subtract line 10 from line 9. This is	our <b>adju</b>	sted gross inco	ne			. 11		89,367.	
	12	Itemized deductions (from Schedu	ıle A (Fo	rm 1040-NR)) or,	for cer	tain residents of Ind	ia, standa	ırd			
		deduction (see instructions)								13,850.	
	13a	Qualified business income deduction									
	b	Exemptions for estates and trusts o	nly (see i	nstructions) .		13b					
	С	Add lines 13a and 13b						. 130	;		
•	14	Add lines 12 and 13c						. 14		13,850.	
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is y	our <b>ta</b> :	kable income .		. 15		75 <b>,</b> 517.	

Form 1040-NR (	2023)										Page <b>2</b>
Tax and	16	Tax (see instructions). Check if an	y from For	m(s): <b>1</b> 8	314 <b>2</b> [	4972	2 3			16	11,923.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	11,923.
	19	Child tax credit or credit for other	r depende	ents from Sched	ule 8812 (Fo	orm 104	10) .			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	11,923.
	23a	Tax on income not effectively co	nnected w	rith a U.S. trade	or business	from					
		Schedule NEC (Form 1040-NR),	line 15 .			.	23a				
	b	Other taxes, including self-emplo	•		,	· · · · · · · · · · · · · · · · · · ·					
		line 21				- 1	23b			_	
	C	Transportation tax (see instruction	,			L	23c				
	d	Add lines 23a through 23c								23d	11 000
	24	Add lines 22 and 23d. This is you		x		· ·				24	11,923.
Payments	25	Federal income tax withheld from						1	4 0 5 1		
	a	Form(s) W-2				- t	25a	1.	4 <b>,</b> 351.	-	
	b	Form(s) 1099				Г	25b				
	C	Other forms (see instructions) .				_	25c			054	1/1 251
	d	Add lines 25a through 25c								25d 25e	14,351.
	e f	Form(s) 8805								25e	
		Form(s) 1042-S								25g	
	g 26	2023 estimated tax payments ar								26	
	27	Reserved for future use					27			20	
	28	Additional child tax credit from S					28			-	
	29	Credit for amount paid with Forn		•	•		29				
	30	Reserved for future use				- H	30			1	
	31	Amount from Schedule 3 (Form 1040), line 15									
	32 Add lines 28, 29, and 31. These are your total other payments and refundable credits									32	
	33	Add lines 25d, 25e, 25f, 25g, 26,								33	14,351.
Refund	34	If line 33 is more than line 24, su								34	2,428.
	35a	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here							🗆	35a	2,428.
Direct deposit?	b										
See instructions.	d	Account number 7 8 0 2	2 5 6	5 0 6							
	е	If you want your refund check m	ailed to ar	an address outside the United States not shown on pag					page 1,		
		enter it here.									
	36	Amount of line 34 you want app	lied to you	ur 2024 estimat	ed tax .		36				
Amount	37	Subtract line 33 from line 24. Thi		=							
You Owe		For details on how to pay, go to	_	-		tions .				37	
	38	Estimated tax penalty (see instru					38				
Third	•	u want to allow another person to	discuss t			e instruc	tions.		es. Comp		low. 🗵 <b>No</b>
Party Designee	Designee's Phone Personal identifiname no. number (PIN)								cation		
Designee	name	penalties of perjury, I declare that I ha		no.						a b aat a	f my lmay ladge and
		they are true, correct, and complete. D									
Sign	Your	signature		Date	Your occu	nation			If the	e IRS s	ent you an Identity
Here		3.9.1.4.1.0				.pullo			<b>I</b>		PIN, enter it here
					DATA S	CIENT	rist		(see	inst.)	
	Phone		_	Email address					I		
Paid	Prepa	rer's name	Preparer'	's signature			Date		PTIN		Check if:
Preparer		PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	IYA RAM SAGAI	R GUPTA TA	ALLAM	02/2	5/2024	P02082		Self-employed
Use Only		s name GLOBAL TAXES							Phone n	, ,	78) 965-9522
	Firm's	address 245 ROONEY C	T E BF	RUNSWICK N	J 08816				Firm's E	IN 8	4-3171965

BAA

## SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Department of the Treasury Internal Revenue Service

VYSHNAVI BHYRAVAJOSULA

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.

Attachment Sequence No. 01 Your social security number

366-95-3409

Taxable refunds, credits, or offsets of state and local income taxes				
			1	
Alimony received			2a	
Date of original divorce or separation agreement (see instructions):				
Business income or (loss). Attach Schedule C			3	
			4	
			5	-11 <b>,</b> 046
Farm income or (loss). Attach Schedule F			6	
Unemployment compensation			7	
Other income:				
Net operating loss	8a (	)		
Gambling	8b			
Cancellation of debt	8c			
Foreign earned income exclusion from Form 2555	8d (	)		
Income from Form 8853	8e			
Income from Form 8889	8f			
Alaska Permanent Fund dividends	8g			
Jury duty pay	8h			
	8i			
	8j			
Stock options	8k			
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			
	8m			
,	8n			
	80			
	8p			
	8r			
	8s (	)		
	,	,		
	8t			
Other income. List type and amount:	-			
	8z			
			9	
	Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Farm income or (loss). Attach Schedule F. Unemployment compensation	Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule F	Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Unemployment compensation Other income:  Net operating loss Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Red ( ) Income from Form 8853 Income from Form 8889 Alaska Permanent Fund dividends Jury duty pay Rotivity not engaged in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 461(l) excess business loss adjustment Taxable distributions from an ABLE account (see instructions) Scholarship and fellowship grants not reported on Form W-2 Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d Vages earned while incarcerated Other income. List type and amount:	Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E Farm income or (loss). Attach Schedule F Unemployment compensation Other income:  Net operating loss Gambling Cancellation of debt Foreign earned income exclusion from Form 2555 Bd ( ) Income from Form 8853 Income from Form 8859 Alaska Permanent Fund dividends Jury duty pay Prizes and awards Activity not engaged in for profit income Stock options 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 Olympic and Paralympic medals and USOC prize money (see instructions) Section 951(a) inclusion (see instructions) Section 951A(a) inclusion (see instructions) Section 951A(a) inclusion from an ABLE account (see instructions) Scholarship and fellowship grants not reported on Form W-2 Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. Add lines 8a through 8z Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form

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

Par	t II Adjustments to Income				
11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-				
	officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:	_			
а	, , , , , , , , , , , , , , , , , , ,	24a			
b	Deductible expenses related to income reported on line 8l from the				
		24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals	04			
_1	• • • • • • • • • • • • • • • • • • • •	24c		_	
d		24d		-	
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f		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				
	<b>-</b>	24i			
j		24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form				
		24k			
Z	Other adjustments. List type and amount:	24z			
05					
<b>25</b>	Total other adjustments. Add lines 24a through 24z	 E		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> .	. ∟nter	nere and on		
	Form 1040, 1040-SR, or 1040-NR, line 10			26	

#### **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

VYSHNAVI BHYRAVAJOSULA 366-95-3409 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 C 3 4 5 Real property income and natural resources royalties . . . 6 7 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 16 (a) Kind of property and description (f) LOSS (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 descriptive details not shown below) subtract (d) from (e). 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 17 Add columns (f) and (g) of line 16 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

Department of the Treasury Attachment Internal Revenue Service Sequence No. 7C Name shown on Form 1040-NR Your identifying number 366-95-3409 VYSHNAVI BHYRAVAJOSULA 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? . . . . . . Were you ever: ⊠ No ☐ Yes 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: List all dates you entered and left the United States during 2023. See instructions. G 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 entered United States Date departed 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 Κ Yes X No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . . No

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country,

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

- 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . .
- X No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.

complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

- Check the applicable box if:
  - 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

### **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.

OMB No. 1545-0074

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

Your social security number

VYSHNAVI BHYRAVAJOSULA							366-95-3409				
Part	Note: If you ar	Loss From Rental Real Estate an e in the business of renting personal proper			<b>C</b> . See	instruc	tions. If you a	re an indi	vidual. rep	ort farm	
	rental income	or loss from <b>Form 4835</b> on page 2, line 40.									
	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions.										
ВІ	If "Yes," did you or will you file required Form(s) 1099?									:s ∐ No	
1a	Physical address of each property (street, city, state, ZIP code)										
Α	4-1-216/315 CREATIVE ELEGANCE NACHARAM, HYDERABAD IN 500076										
В											
С											
1b	Type of Property (from list below)	2 For each rental real estate prope above, report the number of fair	rental	and	Fair Rental Days			Persor Da	QJV		
Α	3	personal use days. Check the Qu					365	0			
В		if you meet the requirements to f qualified joint venture. See instru	ile as a	a	В						
С		quaimed joint venture. See instru	ICTIONS	).	С						
	of Property:										
	Single Family Resid		tal	5 Land	l	-	Self-Rental				
2	Multi-Family Reside	ence 4 Commercial		6 Roya	alties	8	Other (descr	ibe)			
							Propertie	es:			
Incon	ne:				Α		В			С	
3			3			48.					
4		l	4								
Exper											
5			5								
6		ee instructions)	6								
7	Cleaning and mair	ntenance	7		2,6	47.					
8	Commissions .		8								
9			9								
10		rofessional fees	10								
11	Management fees		11		1,6	33.					
12	Mortgage interest	paid to banks, etc. (see instructions)	12								
13	Other interest .		13								
14	•		14		2,9						
15			15		2,3	50.					
16			16								
17			17		2,1	23.					
18		nse or depletion	18								
19	Other (list)	dd linns E through 10	19		11 6	0.4					
20	rotal expenses. A	ad lines 5 through 19	20		11,6	94.					
21	result is a (loss), s	om line 3 (rents) and/or 4 (royalties). If ee instructions to find out if you must	21	_	-11,0	16					
22		real estate loss after limitation, if any,	<b>4</b> 1		±±, 0						
	on <b>Form 8582</b> (see	e instructions)	22	( -	11,04			)	(		
23a		ts reported on line 3 for all rental prope				23a		648.			
b		ts reported on line 4 for all royalty properts				23b					
C		ts reported on line 12 for all properties				23c					
d		ts reported on line 18 for all properties				23d 23e	11	,694.			
e 24		ts reported on line 20 for all properties tive amounts shown on line 21. <b>Do not</b>				23e		. 24			
24 25	•	y losses from line 21 and rental real estate		-		· ·	al losses here	_	(	11,046.	
26	•	estate and royalty income or (loss).								11,040.	
20		l, and IV, and line 40 on page 2 do no									
		1040), line 5. Otherwise, include this ar						. 26		-11,046.	