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	ı. 1–C	Dec. 31, 2023, or other tax year begin	ning	, 2023	$^{\mathrm{B}}$, ending $_{\mathrm{I}}$,	20		See separa instruction	
Your first name	and i	middle initial	Last na	ame				You	r ident	ifying numb	
								(see	instru	ctions)	
RHEA SAGA	ıR		SHAH	I				33	5-73	3-9292	
Home address (num	ber and street). If you have a P.O. bo	x, see ins	structions.				•		Apt. no).
56 PARK V	ALE	L AVE									
City, town, or po	ost o	ffice. If you have a foreign address, a	lso comp	olete spaces below.			State		ZIF	code	
ALLSTON							MA		02	2134	
Foreign country	nam	e	Foreig	n province/state/county	/		Foreign	postal	code		
RHEA SAGAR Home address (numl 56 PARK VALE City, town, or post or ALLSTON Foreign country nam Filing Status If Check only one box. Digital Assets At a	Single	aratelv (ľ	MFS) Qualify	ina surviv	ing spouse (QSS)		Estate	e □ Tr	rust	
Status		you checked the QSS box, enter the		· · · · · · · · · · · · · · · · · · ·	Ū	0 .	,	enden	t:		
,											
	۸+ ۵	nuting during 2002 did vary (a) rea	.ia . (aa a	remard emerg or pour	nant far n			(b) a	all ave		
Digital Assets		erwise dispose of a digital asset (or a									⟨ No
Dependents	1									qualifies for (see	
-				(2) Dependent's			Chi	ild tax c		Credit for o	
(,		(1) First name Last name)	identifying number	(3) Rela	tionship to yo	u			depender	nts
If more than four								<u> </u>			
	12	Total amount from Form(s) W-2, bo	v 1 (see	inetructions)				\dashv	1a	56 , 7	63
	_	Household employee wages not re	•	,					1b		
-		Tip income not reported on line 1a	'	` '					1c		
	_	Medicaid waiver payments not repo	•	,					1d		
	е	Taxable dependent care benefits fr	om Form	2441, line 26					1e		
Business	f	Employer-provided adoption benef	its from F	orm 8839, line 29 .					1f		
	g	Wages from Form 8919, line 6 .							1g		
	h	Other earned income (see instruction	ons) .						1h		
1042-S,	i	Reserved for future use				1i					
,	j	Reserved for future use			1				1j		
•	k	Total income exempt by a treaty fro			item L,						
	_	line 1(e)			[1k		-	4_	56 7	63
		Add lines 1a through 1h Tax-exempt interest 2	1	1	 axable inte	· · ·			1z 2b	56 , 7	558.
			a		rdinary div			_	3b		<u> </u>
	_		a		•	ount			4b		
If you did not			a			ount		_	5b		
	6	Reserved for future use							6		
	7	Capital gain or (loss). Attach Scheo	ule D (Fo	orm 1040) if required. If	not require	ed, check he	re		7		
	8	Additional income from Schedule 1	(Form 10	040), line 10					8	-9, 2	20.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	8. This is	s your total effectively	connecte	d income			9	48,2	01.
	10	Adjustments to income from Schelincome	,	orm 1040), line 26. The	,	•			10	2.5	500.
	11	Subtract line 10 from line 9. This is						_	11	45,7	
	12	Itemized deductions (from Sched							12	13,8	 350 ₋
	deduction (see instructions)										
		Exemptions for estates and trusts of			l l	13b					
		Add lines 13a and 13b			-	-		.	13c		
	14	Add lines 12 and 13c						. [14	13,8	50.
	15	Subtract line 1/1 from line 11. If zero	or lace	enter -0- This is your t	avabla ind	rome			15	31 8	51

Form 1040-NR (2023)									Page 2	
Tax and	16	Tax (see instructions). Check if any from Form(s):	: 1 🗌 881	4 2 [4972	3			16	3,605.	
Credits	17	Amount from Schedule 2 (Form 1040), line 3 .							17	0.	
	18	Add lines 16 and 17							18	3,605.	
	19	Child tax credit or credit for other dependents for	from Schedul	e 8812 (Fo	rm 104	0) .			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 zero or less, enter	ter -0						22	3,605.	
	23a	Tax on income not effectively connected with a Schedule NEC (Form 1040-NR), line 15 $$. $$.				23a					
	b	Other taxes, including self-employment tax, from	om Schedule	2 (Form 10	040),						
		line 21				23b					
	С	Transportation tax (see instructions)			_	23c					
	d	Add lines 23a through 23c							23d		
	24	Add lines 22 and 23d. This is your total tax .							24	3 , 605.	
Payments	25	Federal income tax withheld from:									
	а	Form(s) W-2				25a		7 , 514.			
	b	Form(s) 1099				25b					
	С	Other forms (see instructions)				25c					
	d	Add lines 25a through 25c							25d	7,514.	
	е	Form(s) 8805							25e		
	f	Form(s) 8288-A							25f		
	g	Form(s) 1042-S							25g		
	26	2023 estimated tax payments and amount appli							26		
	27	Reserved for future use				27			4		
	28	Additional child tax credit from Schedule 8812 (` ,			28					
	29	Credit for amount paid with Form 1040-C .			_	29					
	30	Reserved for future use				30			4		
	31	Amount from Schedule 3 (Form 1040), line 15									
	32	· · ·									
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These							33	7,514.	
Refund	34								34 35a	3,909.	
	35a	-								3,909.	
Direct deposit? See instructions.	b	Routing number 0 2 1 0 0 0 0 2 1 c Type: Checking Savings									
oce manuchons.	d										
	е	If you want your refund check mailed to an add									
		enter it here.							-		
	36	Amount of line 34 you want applied to your 202		d tax .		36					
Amount	37	Subtract line 33 from line 24. This is the amoun For details on how to pay, go to <i>www.irs.gov/Pa</i>	-	oo inatruat	iono						
You Owe	20		-			20			37		
Thind	38 Estimated tax penalty (see instructions)								loto bol	ow. 🗵 No	
Third Party	Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the complete th									OW. 🔼 NO	
Designee	Designee's Phone Personal ident name no. number (PIN)								cation		
	Under	penalties of perjury, I declare that I have examined this they are true, correct, and complete. Declaration of preg	return and acc				tatement	s, and to th			
Sign						. On all	monnade			ent you an Identity	
_	Yours	signature Date	.e	Your occup	pation			I		PIN, enter it here	
Here			STUDENT				inst.)	,			
	Phone	e no. Ema	ail address					1,			
Daid		rer's name Preparer's sign				Date		PTIN		Check if:	
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA	RAM SAGAR	GUPTA TA	LLAM	02/12	/2024	P02082	2703	Self-employed	
Preparer		name GLOBAL TAXES LLC			- I			Phone n		78) 965-9522	
Use Only	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's								(0.0)0000000		

BAA

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

RHEA	SAGAR SHAH			335-73-9	9292
Par	Additional Income				
1	Taxable refunds, credits, or offsets of state and local income taxes			1	
	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	5	-9,220.		
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			
	Section 951A(a) inclusion (see instructions)	80			
	Section 461(I) excess business loss adjustment	8р			
	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	()	
t	Pension or annuity from a nonqualifed deferred compensation plan or				
	a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
	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 additional income. Enter	r here	and on I	Form	
	1040, 1040-SR, or 1040-NR, line 8		<u> </u>	10	-9,220.

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-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	2,500.
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
а	Jury duty pay (see instructions)		
b	Deductible expenses related to income reported on line 8I from the		
	rental of personal property engaged in for profit		
С	Nontaxable amount of the value of Olympic and Paralympic medals		
	and USOC prize money reported on line 8m		
d	Reforestation amortization and expenses		
е	Repayment of supplemental unemployment benefits under the Trade		
	Act of 1974		
f	Contributions to section 501(c)(18)(D) pension plans		
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)		
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:		
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 here and on	1	0.500
	Form 1040, 1040-ŠR, or 1040-NR, line 10	26	2,500.

SCHEDULE NEC (Form 1040-NR)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Name shown on Form 1040-NR Your identifying number RHEA SAGAR SHAH 335-73-9292

Enter amount of income under the appropriate rate of tax. See instructions.					(-) 100/	(L) 450/	(-) 000/	(d) Other (specify)		
		Nature of Income		(a) 10%		(b) 15%	(c) 30%	%	%	
1	Dividends and divide	nd equivalents:								
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) transaction	ns	1c						
2	Interest:									
а	Mortgage									
b		orations		2b						
С				2c						
3	Industrial royalties (p	atents, trademarks, etc.)		3						
4	Motion picture or TV	copyright royalties		4						
5	Other royalties (copy	rights, recording, publishing, etc.)		5						
6	Real property incom-	e and natural resources royalties		6						
7	Pensions and annuit	es		7						
8	Social security benef	iits		8						
9		e 18 below		9						
10	Gambling — Residents of Canada only. Enter net income in column (c). If zero or less, enter -0									
а	Winnings									
b	Losses		. [10c						
11	Note: Enter winnings	s of countries other than Canada. only. Losses aren't allowed		11						
12	Other (specify):									
			L	12						
13	Add lines 1a through	12 in columns (a) through (d)	_	13						
14		ate of tax at top of each column	_	14						
15	Tax on income not e	ffectively connected with a U.S. trade or business. $Add\ c$						-NR, line 23a 15		
		Capital Gains and Loss	es Fr	om	Sales or Excha	anges of Proper	ty			
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not			(b) Date acquire mm/dd/yyyy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).	
	ely connected with a U.S. s. Do not include a gain									
or loss	on disposing of a U.S. real									
gains a	y interest; report these nd losses on Schedule D									
(Form 1	•									
	property sales or ges that are effectively									
connec	ted with a U.S. business edule D (Form 1040),	17 Add columns (f) and (g) of line 16					17			
Form 4797, or both.		18 Capital gain. Combine columns (f) and (g) of lin	e 17. l	Ente	r the net gain her	e and on line 9 abo	ove. If a loss, ente	er -0 18		

SCHEDULE OI (Form 1040-NR)

Other Information

Attach to Form 1040-NR.

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

Answer all questions.

OMB No. 1545-0074

2023

Attachment Sequence No. 7C

Department of the Treasury Internal Revenue Service

vame	shown on Form 1040-NR				Your identifying							
RHE	A SAGAR SHAH				335-73-92	292						
Α	Of what country or countries w	vere you a citizen or nationa	al during the tax y	ear? INDIA								
В	In what country did you claim	residence for tax purposes	s during the tax y	ear? United States								
С	Have you ever applied to be a		☐ Yes	⊠ No								
D	Were you ever:											
1	-		Yes	⊠ No								
	 A green card holder (lawful per 			⊠ No								
_	If you answer "Yes" to (1) or (2)					00						
Е	If you had a visa on the last of				ter your IIS							
_	immigration status on the last of				-							
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
•	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
G	List all dates you entered and l	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.										
Ğ	Note: If you're a resident of C		-		ent intervals							
	check the box for Canada or				Mexico							
				Date entered United State		a - a 1 1 - 9 -	101-1					
	Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es	mm/dd/yy		arted Unite nm/dd/yy	d States					
	Tillin dan yy	min da, y y		ттт, аа, уу	<u>'</u>	ттт, аа, уу						
			<u> </u>									
Н	Give number of days (including											
	2021	, 2022	, an	d 2023365	·		.					
ı	Did you file a U.S. income tax	return for any prior year?.				Yes	⊠ No					
	If "Yes," give the latest year an	id form number you filed:										
J	Are you filing a return for a trus	st?				Yes	⊠ No					
	If "Yes," did the trust have a U						_					
	U.S. person, or receive a contr					☐ Yes	☐ No					
K	Did you receive total compens					☐ Yes	⊠ No					
	If "Yes," did you use an alterna			•		☐ Yes	☐ No					
L	Income Exempt From Tax-If				tax treaty with	a foreign	country,					
	complete (1) through (3) below	. See Pub. 901 for more inf	ormation on tax t	reaties.								
1					claimed the tre	eaty benefi	t, and the					
	amount of exempt income in th	e columns below. Attach Fo	orm 8833 if require	ed. See instructions.								
	(a) Cou	ntry	(b) Tax treaty art	1	- \ \ \ \ \ \	mount of exempt						
				claimed in prior tax ye	ars income i	n current ta	ax year					
	(e) Total. Enter this amount or	n Form 1040-NR, line 1k. D	o not enter it any	where else on line 1								
2	. Were you subject to tax in a fo	reign country on any of the	income shown ir	n 1(d) above?		☐ Yes	☐ No					
3												
	If "Yes," attach a copy of the C	Competent Authority determ	nination letter to y	our return.								
M	Check the applicable box if:											
1	, ,			roperty located in the Unite	ed States as ef	fectively c	onnected					
	with a U.S. trade or business u	ınder section 871(d). See in	structions				🗌					
2	. You have made an election in											
	States as effectively connected	d with a U.S. trade or busin	ess under section	n 871(d). See instructions .			🗆					

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,

Attachment

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.

Sequence No. 13

OMB No. 1545-0074

335-73-9292 RHEA SAGAR SHAH Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions 1a Physical address of each property (street, city, state, ZIP code) FLAT NO.6, AMBER APARTMENT VISE MALA, NASHIK MAHARASHTRA IC 422005 Α В C 1b Type of Property For each rental real estate property listed **Fair Rental Personal Use** QJV (from list below) above, report the number of fair rental and **Davs Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 5 Land 7 Self-Rental 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 Rents received . 3 590. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 1,450. 8 Commissions 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees 11 1,660. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 2,510. 14 Repairs 2,270. 15 Supplies 15 16 16 Taxes 17 Utilities 17 1,920. 18 18 Depreciation expense or depletion Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 9,810. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 21 -9,220. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) -9,220.)l(590. 23a Total of all amounts reported on line 3 for all rental properties 23a Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 9,810. Total of all amounts reported on line 20 for all properties 23e 24 Income. Add positive amounts shown on line 21. Do not include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 9,220. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 -9,220. 26