

PA-40 - 2023
Pennsylvania Income Tax Return
ENTER ONE LETTER OR NUMBER IN EACH BOX (04-23)

021254084

GAUR

NIKHIL

Occupation SRPROCURE

Occupation

APT 1807

500 WALL STREET

SEATTLE

WA 98121

412-519-2637

99999

N Extension. N Amended Return.

N Residency Status. PA Resident/Nonresident/Part-Year Resident from to

S Single, Married/Filing Jointly, Married/Filing Separately, Final Return

N Deceased

N Taxpayer Date of Death

N Spouse Date of Death

N Farmers.

School District Name NOT IN PA

- 1a Gross Compensation. Do not include exempt income, such as combat zone pay and qualifying retirement benefits. See the instructions.
1b Unreimbursed Employee Business Expenses.
1c Net Compensation. Subtract Line 1b from Line 1a.
2 Interest Income. Complete PA Schedule A if required.
3 Dividend and Capital Gains Distributions Income. Complete PA Schedule B if required.
4 Net Income or Loss from the Operation of a Business, Profession or Farm.
5 Net Gain or Loss from the Sale, Exchange or Disposition of Property.
6 Net Income or Loss from Rents, Royalties, Patents or Copyrights.
7 Estate or Trust Income. Complete and submit PA Schedule J.
8 Gambling and Lottery Winnings. Complete and submit PA Schedule T.
9 Total PA Taxable Income. Add only the positive income amounts from Lines 1c, 2, 3, 4, 5, 6, 7 and 8. DO NOT ADD any losses reported on Lines 4, 5 or 6.
10 Other Deductions. Enter the appropriate code for the type of deduction. See the instructions for additional information.
11 Adjusted PA Taxable Income. Subtract Line 10 from Line 9.

1a 2084

1b 0

1c 2084

2 0

3 0

4 0

5 0

6 0

7 0

8 0

9 2084

10 0

11 2084



2300115322

EC OFFICIAL USE ONLY FC

PA-40 - 2023

Social Security Number

021254084 Name(s) NIKHIL GAUR

12 PA Tax Liability. Multiply Line 11 by 3.07 percent (0.0307).

13 Total PA Tax Withheld. See the instructions.

14 Credit from your 2022 PA Income Tax return.

15 2023 Estimated Installment Payments. REV-459B included.

16 2023 Extension Payment.

17 Nonresident Tax Withheld from your PA Schedule(s) NRK-1. (Nonresidents only)

18 Total Estimated Payments and Credits. Add Lines 14, 15, 16 and 17.

Tax Forgiveness Credit. Submit PA Schedule SP.

19a Filing Status: 01 Unmarried or Separated 02 Married 03 Deceased

19b Dependents, Section II, Line 2, PA Schedule SP

20 Total Eligibility Income from Section III, Line 11, PA Schedule SP.

21 Tax Forgiveness Credit from Section IV, Line 16, PA Schedule SP.

22 Resident Credit. Submit your PA Schedule(s) G-L and/or RK-1.

23 Total Other Credits. Submit your PA Schedule OC and/or PA Schedule DC.

24 TOTAL PAYMENTS and CREDITS. Add Lines 13, 18, 21, 22 and 23.

25 USE TAX. Due on internet, mail order or out-of-state purchases. See instructions.

26 TAX DUE. If the total of Line 12 and Line 25 is more than line 24, enter the difference here.

27 Penalties and Interest. See the instructions. Enter Code:

If including form REV-1630/REV-1630A, mark the box.

28 TOTAL PAYMENT DUE. See the instructions.

29 OVERPAYMENT. If Line 24 is more than the total of Line 12, Line 25 and Line 27, enter the difference here.

The total of Lines 30 through 36 must equal Line 29.

30 Refund - Amount of Line 29 you want as a check mailed to you.

31 Credit - Amount of Line 29 you want as a credit to your 2024 estimated account.

32 Refund donation line. Enter the organization code and donation amount. See instructions.

33 Refund donation line. Enter the organization code and donation amount. See instructions.

34 Refund donation line. Enter the organization code and donation amount. See instructions.

35 Refund donation line. Enter the organization code and donation amount. See instructions.

36 Refund donation line. Enter the organization code and donation amount. See instructions.

| | | |
|-----|----|------|
| 12 | | 64 |
| 13 | | 64 |
| 14 | | 0 |
| 15 | | 0 |
| 16 | | 0 |
| 17 | | 0 |
| 18 | | 0 |
| 19a | 01 | |
| 19b | 00 | |
| 20 | | 2084 |
| 21 | | 64 |
| 22 | | 0 |
| 23 | | 0 |
| 24 | | 128 |
| 25 | | 0 |
| 26 | | 0 |
| 27 | | 0 |
| 28 | | 0 |
| 29 | | 64 |
| 30 | | 64 |
| 31 | | 0 |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |

Signature(s). Under penalties of perjury, I (we) declare that I (we) have examined this return, including all accompanying schedules and statements, and to the best of my (our) belief, they are true, correct, and complete.

| | | | |
|---|--|---------------------------------------|--|
| Your Signature | | Spouse's Signature, if filing jointly | |
| Preparer's Name and Telephone Number | | Date | |
| SYAM PRIYA RAM SAGAR GUPTA TALLAM 6789659522 | | 031124 | |

E-File Opt Out

N

Firm FEIN

843171965

Preparer's PTIN

P02082703



PA SCHEDULE E
Rents and Royalty Income (Loss)

2301410029

PA-40 E (EX) 03-23 (I)
PA Department of Revenue

2023

OFFICIAL USE ONLY

Name of the taxpayer filing this schedule: **NIKHIL GAUR**
Social Security Number (shown first) or EIN: **021-25-4084**

Sales Tax License Number (if applicable). See the instructions. _____ Are rental payments made by lessees through a third party broker? Yes No

See the instructions. Report the income and expenses for the use of your personal property by others. Also, report the income you received for the extraction of oil, gas and other minerals from your property, and the use of your patents and copyrights. **Note:** If you are in the business of renting your property, extracting minerals from your property or producing products from your patents and copyrights – use PA Schedule C.

SECTION I PROPERTY DESCRIPTION

Enter the type and complete address of each rental real estate property, and/or each source of royalty income. If more than three properties, submit additional schedules as needed.

| Type | Description of Property | For Profit Property | Complete Address (street, city, state and ZIP code) |
|--------|-------------------------|--|---|
| A 3 | G30/291, SECTOR-3 | YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> | G30/291, SECTOR-3 ROHINI, NEW DELHI, 110085, India |
| B | | YES <input type="checkbox"/> NO <input type="checkbox"/> | |
| C | | YES <input type="checkbox"/> NO <input type="checkbox"/> | |

Property type: 1. Single family residence 3. Vacation/short-term rental 5. Land 7. Self-rental
2. Multi-family residence 4. Commercial 6. Royalties 8. Other, describe: _____

SECTION II INCOME & EXPENSES

| | Property A | Property B | Property C |
|--|---|--|--|
| Line a: Identify the property from Section I and indicate ownership (T/S/J) | <input checked="" type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J | <input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J | <input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J |
| Line b: Is the property rental location in PA? | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| Line c: Is the property rented for any period less than 30 days? | <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO | <input type="checkbox"/> YES <input type="checkbox"/> NO | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| Income: 1. Rent received | 758 | | |
| 2. Royalties received | | | |
| Expenses: 3. Advertising | | | |
| 4. Automobile and travel | | | |
| 5. Cleaning and maintenance | 3,210 | | |
| 6. Commissions | | | |
| 7. Insurance | | | |
| 8. Legal and professional fees | | | |
| 9. Management fees | 2,415 | | |
| 10. Mortgage interest | | | |
| 11. Other interest | | | |
| 12. Repairs | 3,968 | | |
| 13. Supplies | 4,685 | | |
| 14. Taxes - not based on net income | | | |
| 15. Utilities | 2,521 | | |
| 16. Depreciation expense - See the instructions | | | |
| 17. Other expenses (itemize): | | | |
| 18. Total Expenses - Add Lines 3 through 17 | 16,799 | | |
| Income or Loss: 19. Income – Subtract Line 18 from Line 1 or 2 | | | |
| 20. Loss – Subtract Line 1 or 2 from Line 18. (fill in the oval, if a net loss) | <input type="checkbox"/> 0 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Net Income or Loss - Total Lines 19 and 20 for short-term rentals. See the instructions. (fill in the oval, if a net loss) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. Net Income or Loss - Total Lines 19 and 20 for non short-term rentals. See the instructions. (fill in the oval, if a net loss) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> 0 |
| 23. Rent or royalty income (loss) from PA S corporation(s) and partnerships from your PA Schedule(s) RK-1 or NRK-1. (fill in the oval, if a net loss) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Net Rent and Royalty Income (Loss). Add Lines 22 and 23. If submitting more than one schedule, total all Line 22 and 23 amounts and include on Line 6 of your PA-40. (fill in the oval, if a net loss) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> 0 |

REV 02/24/24 PRO

1555



2301410029

2301410029

PA SCHEDULE SP - 2023
Special Tax Forgiveness
PA-40 SP (04-23)
PA Department of Revenue

2309517866

NIKHIL GAUR

021254084

Eligibility Questions

1. Are you a dependent on another taxpayer's (parent, guardian, step-parent, etc.) federal tax return? **N**
2. If you answered "Yes" above, does the taxpayer on whose return you are a dependent qualify for tax forgiveness? **N**

IMPORTANT: If you answered "No" to Question 1, please proceed with completing Schedule SP.

If you answered "Yes" to Question 1, you must also have answered "Yes" to Question 2 to be eligible for tax forgiveness and complete Line 1b. or Line 3c. from Section I below.

SECTION I – FILING STATUS FOR TAX FORGIVENESS

1. **Y** Unmarried - use **Column A** to calculate your **Eligibility Income**. Enter "01" for Unmarried on Line 19a of the PA-40. Enter a Y in the space that describes your situation:
- a. **Y** Single. Unmarried/divorced on Dec. 31, 2023
- b. Single and claimed as a dependent on another person's PA Schedule SP. Enter the other person's:
2. Separated – use **Column A** to calculate your **Eligibility Income**. Enter a "Y" in this space only if (a) you are separated pursuant to a written agreement or (b) you were married, but separated and lived apart for the last six months of the year. Enter a "01" in the space for Unmarried on Line 19a of the PA-40.
3. Married - Enter "02" for Married on Line 19a of your PA-40. Enter your spouse's name and SSN above. Enter a "Y" in the space that describes your situation:
- a. Married and claiming Tax Forgiveness together with my spouse. Use **Column A** to calculate **Eligibility Income**.
- b. Married and filing separate PA tax returns.
Certification. Enter a "Y" in this space certifying that you and your spouse are submitting the same information on each PA Schedule SP.
Use **Columns B and C** to calculate your **Eligibility Income**.
- c. Married with a spouse who is a dependent on another person's PA Schedule SP or federal income tax return. Use **Columns B and C** to calculate **Eligibility Income**. Enter the other person's:
- d. Separated and lived apart from my spouse but for less than the last six months of the year. Use **Columns B and C** to calculate **Eligibility Income**.
Enter your spouse's name and SSN above.
4. Deceased - use **Column A** to calculate your **Eligibility Income**.
Enter "03" for Deceased on Line 19a of the PA-40. You must annualize the decedent's income (see the instructions) and briefly describe your method:

SECTION II – DEPENDENT CHILDREN

Provide all the information for each dependent child. If more than nine dependent children, submit additional schedules as needed.

| 1. | DEPENDENT'S NAME | AGE | RELATIONSHIP | SOCIAL SECURITY NO. |
|----|------------------|-----|--------------|---------------------|
|----|------------------|-----|--------------|---------------------|

2. Number of dependent children. Enter on Line 19b of your PA-40.

Important: Only claim the child or children that you claimed as your dependent(s) on your 2023 Federal Income Tax return.



PA SCHEDULE SP - 2023
Special Tax Forgiveness
PA-40 SP (04-23)
PA Department of Revenue

2309617872

NIKHIL GAUR

021254084

SECTION III – ELIGIBILITY INCOME

Married taxpayers filing jointly use **Column A** and **Eligibility Income Table 2**.

Single filers, qualifying separated filers, and if filing for a decedent use

Column A and **Eligibility Income Table 1**.

Married taxpayers filing separately, and taxpayers separated

but not for the last six months of the year use

Columns B and C, and **Eligibility Income Table 2**.

| | Column A Unmarried or Married Filing Jointly | The Eligibility Income Tables are on page 39 of the PA-40 booklet. | | Column B Taxpayer | Column C Spouse |
|--|--|---|-----|----------------------|--------------------|
| 1. | 2084 | PA taxable income from Line 9 of your PA-40 | 1. | 0 | 0 |
| 2. | 0 | Nontaxable interest, dividends and gains and/or annualized income | 2. | 0 | 0 |
| 3. | 0 | Alimony | 3. | 0 | 0 |
| 4. | 0 | Insurance proceeds and inheritances | 4. | 0 | 0 |
| 5. | 0 | Gifts, awards and prizes | 5. | 0 | 0 |
| 6. | 0 | Non-PA income - part-year residents and nonresidents | 6. | 0 | 0 |
| 7. | 0 | Nontaxable military income – Do not include combat pay | 7. | 0 | 0 |
| 8. | 0 | Gain excluded from the sale of a residence | 8. | 0 | 0 |
| 9. | 0 | Nontaxable educational assistance | 9. | 0 | 0 |
| 10. | 0 | Foster care and cash received for personal purposes | 10. | 0 | 0 |
| 11. | 2084 | ← Total Eligibility Income for Column A | | | |
| Total Eligibility Income for Columns B and C – add Lines 1 through 10 for each spouse and enter the total → | | | | 11. | 0 |

SECTION IV – CALCULATING YOUR TAX FORGIVENESS CREDIT

| | | | | |
|-----|---------|---|-----|---|
| 12. | 64 | PA Tax Liability from your PA-40, Line 12 (if amended return, see instructions) | 12. | 0 |
| 13. | 0 | Less Resident Credit from your PA-40, Line 22 | 13. | 0 |
| 14. | 64 | Net PA Tax Liability. Subtract Line 13 from Line 12 | 14. | 0 |
| 15. | 1.00.00 | Percentage of Tax Forgiveness entered as a decimal from the Eligibility Income Table using your dependents from Section II and your Total Eligibility Income from Line 11 | 15. | |
| 16. | 64 | Tax Forgiveness Credit . Multiply Line 14 by the decimal on Line 15. | 16. | 0 |



Name
NIKHIL GAUR

Social Security Number
021-25-4084

Federal Forms W-2

| # of W2 | * N T / T X B L | TS | N R H | Employer Name Employer identification number from box B | Federal wages from box 1 Medicare wages from box 5 | Pennsylvania (state) compensation from box 16 (See Tax Help) Pennsylvania (state) income tax withheld from box 17 | ST ID |
|---------|--------------------------|----|--------------------------|--|---|---|-------|
| 1 | <input type="checkbox"/> | T | <input type="checkbox"/> | AMAZON COM SERVICES LLC 82-0544687 | 79,367. | 0. | WA |
| 2 | <input type="checkbox"/> | T | <input type="checkbox"/> | UNIVERSITY OF PITTSBURGH 25-0965591 | 2,084. | 2,084. 64. | PA |
| 3 | <input type="checkbox"/> | T | <input type="checkbox"/> | CRANE CHEMPHARMA & ENERGY CORP 87-3733309 | 44,178. | 0. | TX |
| | <input type="checkbox"/> | | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | <input type="checkbox"/> | | | | |
| | <input type="checkbox"/> | | <input type="checkbox"/> | | | | |

| | Taxpayer | Spouse |
|---|----------|--------|
| Pennsylvania W-2 | 2,084. | 0. |
| Pennsylvania W-2 to Schedule NRH, line 9 | | |
| Federal Form 4137, Unreported Tips, line 6 | | |
| Noncash tips | | |
| Non-Pennsylvania W-2 to Schedule SP, line 6 | | |
| Withholding | 64. | |

Federal Forms W-2: Local Tax

| # of W2 | * N T / T X B L | TS | Employer identification number from box B | Locality name | Local wages, tips, etc. (local) from box 18 | Local income tax (local) from box 19 | ST ID |
|---------|--------------------------|----|---|---------------|---|--------------------------------------|-------|
| 2 | <input type="checkbox"/> | T | 25-0965591 | 700102 | 2,084. | 21. | PA |
| | <input type="checkbox"/> | | | | | | |
| | <input type="checkbox"/> | | | | | | |
| | <input type="checkbox"/> | | | | | | |

| | Taxpayer | Spouse |
|--|----------|--------|
| Pennsylvania Local W-2 | 2,084. | |
| Federal Form 4137, Unreported Tips, line 6 | | |
| Noncash tips | | |
| Withholding | 21. | |

Excess Reimbursements

| * | Description | Employer's EIN | T/S | Amount |
|--------------------------|-------------|----------------|-----|--------|
| <input type="checkbox"/> | | | | |
| <input type="checkbox"/> | | | | |
| <input type="checkbox"/> | | | | |

| | Taxpayer | Spouse |
|---------------------------------|----------|--------|
| Excess Reimbursements | | |

Miscellaneous Compensation from Federal Forms 1099MISC, 1099K, 1099NEC, and other statements

| * | Payer Name | Payer EIN | T/S | Code | PA Taxable Comp. | PA Tax Withheld | Fed. Income |
|--------------------------|------------|-----------|-----|------|------------------|-----------------|-------------|
| <input type="checkbox"/> | | | | | | | |
| <input type="checkbox"/> | | | | | | | |
| <input type="checkbox"/> | | | | | | | |

Pennsylvania Payment type:

- | | |
|---|--|
| A Executor fee | H Other nonemployee compensation. Describe: _____ |
| B Jury duty pay | I Employer sponsored retirement/pension/deferred compensation plan |
| C Director's fee | J Distribution from IRA (Traditional or Roth) |
| D Expert witness fee | K Distribution from Life Insurance, Annuity or Endowment Contracts |
| E Honorarium | L Distribution from Charitable Gift Annuities |
| F Covenant not to compete | M Distribution from Employee Stock Ownership Plan. Describe: _____ |
| G Damages or settlement for lost wages, other than personal injury | N Fiduciary fees from a trust |
| | O Other income not listed above Describe: _____ |

| | Taxpayer | Spouse |
|--|----------|--------|
| Miscellaneous Compensation from Form 1099MISC/1099K/1099NEC. Withholding | _____ | _____ |

Compensation from Federal Forms 1099R

| * | Payer's EIN Payer's Name | T S | Fed # | PA Type | Gross Distribution | Basis | PA Taxable | PA Tax Withheld |
|--------------------------|-----------------------------|--------|----------|------------|-----------------------|-------|------------|--------------------|
| <input type="checkbox"/> | | | | | | | | |
| <input type="checkbox"/> | | | | | | | | |
| <input type="checkbox"/> | | | | | | | | |
| <input type="checkbox"/> | | | | | | | | |

* Enter an 'X' if this income is **Not** subject to Pennsylvania tax - PA Part-Year and Nonresidents Only.

Pennsylvania Distribution type:

- | | |
|---|---|
| N No entry | I22 I'm not eligible yet; plan is eligible in PA |
| I31 PA school, state, or municipal employee plan | J1 Traditional or Roth IRA; I'm over 59.5 |
| I11 United Mine Workers pension | J2 Traditional or Roth IRA; I'm under 59.5 |
| I32 Military pension | K2 Non-qualified deferred compensation plan |
| I33 U.S. Civil service retirement/disability/annuity | K3 Life insurance or endowment |
| K1 Annuity or Non-civil service disability (including Qual Joint Survivorship Annuity) | L Distribution from Charitable Gift Annuities |
| I21 Early distribution from a retirement plan | M1 ESOP: Allocated ESOP Stock Dividend |
| I12 Rollover | M2 ESOP: Non-Allocated ESOP Stock Dividend |
| I13 I'm eligible; plan is eligible (no PA tax) | M3 KSOP: Taxable ESOP within a 401(k) |
| | M4 KSOP: Nontaxable ESOP within a 401(k) |

| | Taxpayer | Spouse |
|--|----------|--------|
| Distribution from Life Insurance, Annuity, Endowment Contracts or ineligible retirement plans (see Tax Help FAQ's for more info) | _____ | _____ |
| Distribution from Charitable Gift Annuities | _____ | _____ |
| Compensation from Form 1099R (eligible retirement plans) | _____ | _____ |
| Withholding | _____ | _____ |

Total Gross Compensation

| | Taxpayer | Spouse |
|---|----------|--------|
| Total gross compensation to Form PA-40 line 1a | 2,084. | 0. |
| Total Schedule NRH gross compensation to PA-40, line 12 | _____ | _____ |
| Withholding to Form PA-40 line 13 | 64. | _____ |

Total gross compensation to Form PA-40 line 1a 2,084.

* Enter an 'X' if this income is **Not** subject to Pennsylvania tax.