# 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	Jan. 1-Dec. 31, 2023, or other tax year beginning, 2023, ending, 20						20	See separate instructions.
Your first name								ntifying number
							(see inst	ructions)
LOHIT BORAH								77-3722
Home address (	numb	per and street). If you have a P.O. box	see ins	tructions.			•	Apt. no.
1735 DEXT	ER	AVE N						A304
City, town, or po	ost of	fice. If you have a foreign address, als	o comp	lete spaces below.		State	2	ZIP code
SEATTLE						WA		98109
Foreign country	nam	e	Foreigr	n province/state/county		Foreign	postal cod	е
Filing		Single	rately (N	ΛFS) □ Qualifvir	ng surviving spouse	(OSS)	☐ Esta	ate 🗌 Trust
Status		you checked the QSS box, enter the c			0 .	` '		
Check only	1	, , , , , , , , , , , , , , , , , , ,				,		
one box.								
Digital Assets		ny time during 2023, did you: (a) receiv rwise dispose of a digital asset (or a fi					r (b) sell, e 	
Danandanta		i mee dispesse of a digital asset (of a n	Harrola	lintoroot in a digital accord				if qualifies for (see inst.):
<b>Dependents</b> (see instructions):	1			(2) Dependent's		i	ld tax credit	Cradit for ather
(See man denome).		(1) First name Last name		identifying number	(3) Relationship to you Child		——	dependents
If more than four								
dependents, see							Ц	
instructions and								
check here							Щ	
Income	1a	Total amount from Form(s) W-2, box	`	,				149,879.
Effectively	b	Household employee wages not repo						
Connected	C	Tip income not reported on line 1a (s						
With U.S.	d	Medicaid waiver payments not repor		, ,	•			
Trade or	e	Taxable dependent care benefits from						
Business	f	Employer-provided adoption benefits Wages from Form 8919, line 6						
Attach	g h	Other earned income (see instruction					. 1g	
Form(s) W-2,	i	Reserved for future use	•					
1042-S, SSA-1042-S,	i	Reserved for future use					. 1j	
RRB-1042-S,	k	Total income exempt by a treaty from			1 1		,	
and 8288-A here. Also		line 1(e)						
attach	z	Add lines 1a through 1h					. 1z	149,879.
Form(s)	2a	Tax-exempt interest 2a	1	1	able interest		. 2b	2,106.
1099-R if tax was	За	Qualified dividends 3a		36. <b>b</b> Ord	linary dividends .		. 3b	36.
withheld.	4a	IRA distributions 4a			able amount		. 4b	
If you did not	5a	Pensions and annuities 5a		<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 Schedu	le D (Fo	rm 1040) if required. If no	ot required, check he	ere [	7	1,071.
	8	Additional income from Schedule 1 (	Form 10	040), line 10			. 8	-12,193.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3. This is	your total effectively c	onnected income		. 9	140,899.
	10	Adjustments to income from Schedulincome	,	, ·	•			
	11 Subtract line 10 from line 9. This is your adjusted gross income							140,899.
	12	ard	13,850.					
	deduction (see instructions)							
	13a	Qualified business income deduction	from F	orm 8995 or Form 8995-	A . <b>13a</b>			
	b	Exemptions for estates and trusts or	-					
	С	Add lines 13a and 13b						
	14							13,850.
	15	Subtract line 14 from line 11. If zero	or less, o	enter -0 This is your ta	xable income .		. 15	127,049.

Form 1040-NR (	2023)									Page <b>2</b>
Tax and	16	Tax (see instructions). Check if ar	y from For	rm(s): <b>1</b>	314 <b>2</b> 49	72 3	B 🗆		16	23,888.
Credits	17	Amount from Schedule 2 (Form	1040), line	3					17	0.
	18	Add lines 16 and 17	18	23,888.						
	19	Child tax credit or credit for other	19							
	20	Amount from Schedule 3 (Form	20							
	21	Add lines 19 and 20							21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0					22	23,888.
	23a	Tax on income not effectively co	nnected w	ith a U.S. trade	or business from					
		Schedule NEC (Form 1040-NR),	line 15 .			23a				
	b	Other taxes, including self-empl	oyment ta	x, from Schedul	e 2 (Form 1040),					
		line 21				23b				
	С	Transportation tax (see instruction	ons)			23c				
	d	Add lines 23a through 23c							23d	
-	24	Add lines 22 and 23d. This is yo	ur <b>total ta</b> :	x					24	23,888.
<b>Payments</b>	25	Federal income tax withheld from	n:							
	а	Form(s) W-2				25a	2	5 <b>,</b> 552.		
	b	Form(s) 1099				25b				
	С	Other forms (see instructions) .				25c				
	d	Add lines 25a through 25c							25d	25 <b>,</b> 552.
	е	Form(s) 8805							25e	
	f	Form(s) 8288-A							25f	
	g	Form(s) 1042-S							25g	
	26	2023 estimated tax payments ar	nd amount	applied from 20	022 return				26	
	27	Reserved for future use				27				
	28	Additional child tax credit from S	Schedule 8	812 (Form 1040	)	28				
	29	Credit for amount paid with Forn	n 1040-C			29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3 (Form 1040), line 15								
	32	Add lines 28, 29, and 31. These	are your <b>t</b> o	otal other paym	ents and refund	lable cr	edits .		32	
	33	Add lines 25d, 25e, 25f, 25g, 26	and 32. T	hese are your to	otal payments				33	25,552.
Refund	34	If line 33 is more than line 24, su				•	=		34	1,664.
	35a									1,664.
Direct deposit?	b	Routing number 0 4 4 0 0 0 0 3 7 c Type:  Checking Savings								
See instructions.	d	Account number 7 6 8 9 9 7 3 1 1								
	е	If you want your refund check mailed to an address outside the United States not shown on page 1,								
		enter it here.								
	36	Amount of line 34 you want app				36				
Amount	37	Subtract line 33 from line 24. Th		•						
You Owe		For details on how to pay, go to	_	-		1 1			37	
	38	Estimated tax penalty (see instru				38				[SZ]
Third	,	ou want to allow another person to	discuss t	his return with th	ne IRS? See instr	uctions.	<b>□ Y</b>	es. Comp	ete be	low. 🗵 <b>No</b>
Party	Desig			Phone				nal identifi	cation	
Designee	name	ame nonumber (PIN)  nder penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the								
		they are true, correct, and complete. I								
Sign		•		Date	Your occupatio					ent you an Identity
Here	Your signature			Date	Tour occupatio	11		<b>I</b>		PIN, enter it here
11016				ANALYST			I	inst.)	,	
	Phone	e no.		Email address				1 .		
Paid	Prepa	rer's name	Preparer	's signature		Date		PTIN		Check if:
	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	RIYA RAM SAGAI	R GUPTA TALLAN	1 03/1	4/2024	P02082	2703	Self-employed
Preparer		s name GLOBAL TAXES						Phone n		78) 965-9522
Use Only	Firm's	s address 245 ROONEY C		RUNSWICK N	J 08816			Firm's E		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

LOHIT BORAH

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.

Your social security number 779-77-3722

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att	ach Schedule E .	5	-12 <b>,</b> 193.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a (	)	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
ı	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount:			
		8z		
9	Total other income. Add lines 8a through 8z		9	
0	Combine lines 1 through 7 and 9. This is your additional income. Enter		1	
	1040, 1040-SR, or 1040-NR, line 8		10	-12,193

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-ba	asis 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:			
а	Jury duty pay (see instructions)	ła		
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit	łb		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses	ld		
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 24	lg		
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)	łh		
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	4j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)	łk		
Z	Other adjustments. List type and amount:			
<b>0</b> -			05	
25 26	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . E	nter here and on		
	Form 1040, 1040-SR, or 1040-NR, line 10	<u> </u>	26	

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

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

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

OMB No. 1545-0074

Name shown on Form 1040-NR Your identifying number LOHIT BORAH 779-77-3722 Enter **amount of income** under the appropriate rate of tax. See instructions.

		Nature of Income			(a) 10%	<b>(b)</b> 15%	(c) 30%	(d) Other (specify)		
			Nature of income			(a) 10%	(b) 15%	(C) 30%	%	%
1	Dividends and divide	end eq	uivalents:							
а	Dividends paid by U.	.S. cor	porations		1a					
b	Dividends paid by fo	reign o	corporations		1b					
С	Dividend equivalent p	aymer	nts received with respect to section 871(m)	) transactions	1c					
2	Interest:	•	,							
а	Mortgage				2a					
b	~ ~		ns		2b					
С					2c					
3			s, trademarks, etc.)		3					
4	• "		right royalties		4					
5	Other royalties (copy	rights,	, recording, publishing, etc.)		5					
6		-	natural resources royalties		6					
7	Pensions and annuiti	ies .			7					
8	Social security benef	fits .			8					
9	Capital gain from line	e 18 b	elow		9					
10	Gambling—Resident	ts of C <b>r -0</b>	anada only. Enter net income in column	(c).						
а	Winnings									
b	Losses				10c					
11	Note: Enter winnings	s only.	ountries other than Canada. Losses aren't allowed		11					
12	Other (specify):									
					12					
13	Add lines 1a through	12 in	columns (a) through (d)		13					
14			tax at top of each column		14					
15	Tax on income not e	ffectiv	ely connected with a U.S. trade or busing						-NR, line 23a <b>15</b>	
			Capital Gains a	nd Losses F	rom	Sales or Excha	inges 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		16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acqu mm/dd/yy		(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. ss. Do not include a gain									
or loss on disposing of a U.S. real property interest; report these										
gains a	nd losses on Schedule D									
(Form 1	040). property sales or									
exchan	ges that are effectively									
	ted with a U.S. business edule D (Form 1040),									
	797, or both.	18	Capital gain. Combine columns (f) and	d (g) of line 17	'. Ente	er the net gain her	e and on line 9 abo	ove. If a loss, ente	r-0 <b>18</b>	

# SCHEDULE OI (Form 1040-NR)

**Other Information** 

Attach to Form 1040-NR.

Department of the Treasury Internal Revenue 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

Name s	Name shown on Form 1040-NR  Your identifying number										
LOHI	T BORAH	779-77-3									
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?										
D	Were you ever:										
							⊠ No				
2.	A green card holder (lawful per	•				∐ Yes	⊠ No				
_	If you answer "Yes" to (1) or (2										
Е	If you had a visa on the last of immigration status on the last of	day of the tax year. $F1$									
F	Have you ever changed your value of you answered "Yes," indicated the second of the se	risa type (nonimmigrant star e the date and nature of the	tus) or U.S. immig e change:	ration status?		☐ Yes	⊠ No				
G	List all dates you entered and		•								
	Note: If you're a resident of C				_						
	check the box for Canada or				☐ Mexico						
	Date entered United States	Date departed United State	es	Date entered United State		arted Unite	d States				
	mm/dd/yy	mm/dd/yy	<u> </u>	mm/dd/yy	<u>'</u>	mm/dd/yy					
			<del> </del>								
			<u> </u>								
н	Give number of days (including	vacation, nonworkdavs, and	 I partial davs) vou v	were present in the United	States during:						
	2021			•	•						
ı	Did you file a U.S. income tax					⊠ Yes	☐ No				
	If "Yes," give the latest year ar	nd form number you filed:		1040NR							
J	Are you filing a return for a trus					☐ 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				
L	If "Yes," did you use an alterna Income Exempt From Tax—If			-		☐ Yes	□ No				
	complete (1) through (3) below	. See Pub. 901 for more inf	ormation on tax tr	eaties.							
1.	Enter the name of the country, amount of exempt income in the				claimed the tre	eaty benefi	t, and the				
	(a) Cou	ntry	(b) Tax treaty arti	cle (c) Number of monti claimed in prior tax ye		nount of exe	•				
	(e) Total. Enter this amount of	n Form 1040-NR line 1k D	o not enter it anyw	where else on line 1							
2.	Were you subject to tax in a fo		-			Yes	□No				
	Are you claiming treaty benefit					☐ Yes	⊠ No				
	If "Yes," attach a copy of the C		-		• •						
М	Check the applicable box if:	,	- ,								
1.	This is the first year you are muth a U.S. trade or business u										
2.	You have made an election in States as effectively connected										

### SCHEDULE D (Form 1040)

Department of the Treasury

## **Capital Gains and Losses**

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **12** 

Name(s) shown on return

LOHIT BORAH

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

#### Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) lines below. Adjustments Subtract column (e) Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to (sales price) (or other basis) Form(s) 8949, Part I, combine the result whole dollars. line 2, column (g) with column (g) 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . 1b Totals for all transactions reported on Form(s) 8949 with Box A checked . . . . . . . . . . . . . . 30,455. 29,482. 98. 1,071. Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . 1,071. 7 Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loce)

lines below.		(d)	(e)	Adjustmen		Subtract column (e)
	form may be easier to complete if you round off cents to le dollars.	Proceeds (sales price)	Cost (or other basis)	to gain or loss Form(s) 8949, f line 2, colum	Part II,	from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked					
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked					
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824	, ,	11			
12	Net long-term gain or (loss) from partnerships, S corporate	tions, estates, and	trusts from Sched	dule(s) K-1	12	
13	Capital gain distributions. See the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if any <b>Worksheet</b> in the instructions	-	14	( )		
15	Net long-term capital gain or (loss). Combine lines 8a on the back	•	. ,		15	

Schedule D (Form 1040) 2023 Page 2

## Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 1,071. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . . . . . . . . . . . . . . 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . 19 20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 21 • (\$3,000), or if married filing separately, (\$1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

# Form **8949**

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

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

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

2023
Attachment
Sequence No. 12A

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

LOHIT BORAH

Social security number or taxpayer identification number 779-77-3722

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

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

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

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

<ul><li>★ (A) Short-term transactions</li><li>★ (B) Short-term transactions</li><li>★ (C) Short-term transactions</li></ul>	reported on	Form(s) 1099	9-B showing bas				<del>2</del> )
1  (a)  Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other basis See the <b>Note</b> below and see <i>Column</i> (e) in the separate instructions.	Adjustment, i If you enter an enter a c See the sep	(h) Gain or (loss) Subtract column (e)	
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of (Mo., day, yr.)	(sales price) (see instructions)		(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g).
ROBINHOOD SECURITIES LLC	01/01/23	12/31/23	30,455.	29,482.	W	98.	1,071.
2 Totals. Add the amounts in column negative amounts). Enter each tot Schedule D, line 1b (if Box A above above is checked) or line 3 (if Box	al here and inc e is checked), <b>lir</b>	lude on your ne 2 (if Box B	30.455	29.482		98	1.071

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

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

### Supplemental Income and Loss

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

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

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

779-77-3722 LOHIT BORAH 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-4-C, NIRLAYA CASTLE SIX MILE, GUWAHATI ASSAM IN 781022 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 . 3 657. 4 4 Royalties received . **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance . . . 7 2,678. 8 Commissions . . . . . 8 9 9 Insurance . . . 10 10 Legal and other professional fees 11 Management fees . . . . . . . . . . . . 11 2,240. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 14 2,863. 14 Repairs . . . . 2,359. 15 Supplies . . . . . . . 15 16 16 Taxes 17 Utilities . . . . . . . . 17 2,710. 18 18 Depreciation expense or depletion . . . . . . Other (list) 19 19 20 20 Total expenses. Add lines 5 through 19 . . . . . 12,850. 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 -12,193. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . -12,193.) 657. 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 12,850. 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 12,193. 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

26

-12**,**193.

Department of the Treasury

Internal Revenue Service

# **Health Savings Accounts (HSAs)**

Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form8889 for instructions and the latest information. OMB No. 1545-0074

Attachment Sequence No. **52** 

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

LOHIT BORAH

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions. 779-77-3722

Befo	<b>re you begin:</b> Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, it	f requ	ired.
Part	HSA Contributions and Deduction. See the instructions before completing this part. If y and both you and your spouse each have separate HSAs, complete a separate Part I for		
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions.	X Se	elf-only $\square$ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of <b>every</b> month during 2023, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,850 (\$7,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0	5	3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family		3,000.
Ū	coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6	3 <b>,</b> 850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions.	7	0.
8	Add lines 6 and 7	8	3,850.
9	Employer contributions made to your HSAs for 2023	0	3,030.
10	Qualified HSA funding distributions		
11	Add lines 9 and 10	11	532.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,318.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13	0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		
Part	<b>HSA Distributions.</b> If you are filing jointly and both you and your spouse each have separate Part II for each spouse.	arate I	HSAs, complete
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	831.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
С	Subtract line 14b from line 14a	14c	831.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	831.
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0.
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	
Part	completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.		
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form		
	1040). Part II. line 17d	21	

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