# 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-Dec. 31, 2023, or other tax year beginning			ing, 2023, ending, 20					20	See separate instructions.		
Your first name	and r	niddle initial							our identifying number		
								(see instri	see instructions)		
CHARUNYA			GANGANNA						5-8943		
	•	per and street). If you have a P.O. box,	see ins	tructions.					Apt. no.		
8709 161S									103		
	ost o	fice. If you have a foreign address, also	comp	lete spaces below.			State		IP code		
REDMOND			Faraias	n near inne d'atate (an unit			WA Faraian n		98052		
Foreign country	Папп	=	roreigi	n province/state/count	у		Foreign	ostal code	<del>,</del>		
Eiling											
Filing Status		Single	ately (N	/IFS) 🗌 Qualif	ying survivin	g spouse (C	QSS)	☐ Esta	te 🗌 Trust		
Check only	lf :	ou checked the QSS box, enter the ch	ild's na	ame if the qualifying pe	erson is a ch	ild but not y	our depe	endent:			
one box.											
Digital Assets	At a	ny time during 2023, did you: (a) receive	e (as a	reward, award, or pay	ment for pro	perty or ser	vices); or	(b) sell, ex	change, or		
		rwise dispose of a digital asset (or a fin	ancial	interest in a digital ass	et)? (See ins	tructions.)			☐ Yes ⊠ No		
<b>Dependents</b>							(4) Che	eck the box it	f qualifies for (see inst.):		
(see instructions):		(1) First name Last name	(2) Dependent's identifying number		(3) Relati	(3) Relationship to you		d tax credit	Credit for other dependents		
		(i) Hermane Zaermane		identifying namber		(b) Helationship to you		П			
If more than four											
dependents, see instructions and											
check here											
Income	1a	Total amount from Form(s) W-2, box 1	l (see i	nstructions)				. 1a	41,839.		
Effectively	b	Household employee wages not report	rted or	Form(s) W-2				. 1b			
Connected	С	Tip income not reported on line 1a (se	e instr	uctions)				. 1c			
With U.S.	d	Medicaid waiver payments not reporte		` , ` ` `	,			. 1d			
Trade or	е	Taxable dependent care benefits from		·				. 1e . 1f			
Business		f Employer-provided adoption benefits from Form 8839, line 29									
Attach											
Form(s) W-2,	n i										
1042-S, SSA-1042-S,	;	Reserved for future use	. 1j								
RRB-1042-S,	, k	Total income exempt by a treaty from	,								
and 8288-A here. Also		line 1(e)				1k					
attach	z	Add lines 1a through 1h						. 1z	41,839.		
Form(s) 1099-R if	2a	Tax-exempt interest 2a		<b>b</b> T	axable intere	est		. 2b			
tax was	3a	Ba Qualified dividends Ba b Ordinary dividends					. 3b				
withheld.	4a							. 4b			
If you did not	5a	Pensions and annuities 5a	_		axable amou						
get a Form W-2, see	6	Reserved for future use									
instructions.	7	Capital gain or (loss). Attach Schedule	,	, ,	•	•	_				
	8	Additional income from Schedule 1 (F							<u>-7,491.</u>		
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8.		-					34,348.		
	10	Adjustments to income from Schedul <b>income</b>									
	11	Subtract line 10 from line 9. This is yo							34,348.		
	12	Itemized deductions (from Schedule	-	•							
	-	deduction (see instructions)	•	,,					13,850.		
	13a	Qualified business income deduction				3a					
	b	Exemptions for estates and trusts only				3b					
	<b>c</b> Add lines 13a and 13b							. 13c			
	14								13,850.		
	15	Subtract line 14 from line 11. If zero or	r less,	enter -0 This is your	taxable inco	me		. 15	20,498.		

Form 1040-NR (	2023)										Page <b>2</b>
Tax and	16	Tax (see instructions). Check if an	y from For	rm(s): <b>1</b>	814 <b>2</b> [	497	2 <b>3</b> [			16	2,237.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18									18	2,237.
	19	Child tax credit or credit for othe	r depende	ents from Sched	ule 8812 (Fo	orm 10	40)			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	2,237.
	23a	Tax on income not effectively con	nnected w	rith a U.S. trade	or business	from					
		Schedule NEC (Form 1040-NR),	ine 15 .				23a				
	b	Other taxes, including self-emplo	oyment ta	x, from Schedul	e 2 (Form 1	040),					
		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 you	ır total ta	x						24	2,237.
<b>Payments</b>	25	Federal income tax withheld from	n:								
	а	Form(s) W-2					25a	4	1,398.		
	b	Form(s) 1099					25b				
	С	Other forms (see instructions) .					25c				
	d	Add lines 25a through 25c								25d	4,398.
	е	Form(s) 8805								25e	
	f	Form(s) 8288-A								25f	
	g	Form(s) 1042-S								25g	
	26	2023 estimated tax payments an	d amount	applied from 20	022 return .					26	
	27	Reserved for future use					27				
	28	Additional child tax credit from S	chedule 8	8812 (Form 1040	)		28				
	29	Credit for amount paid with Forn					29				
	30	Reserved for future use									
	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	4,398.
Refund	34	If line 33 is more than line 24, sul					•	-		34	2,161.
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here								35a	2,161.
Direct deposit? See instructions.	b	Routing number 0 2 1 0 0 0 0 2 1 c Type: X Checking Savin							Savings		
See instructions.	d	Account number 7 6 7 3 0 8 2 0 5									
	е	If you want your refund check m	de the Unite	ed State	es not sho	wn on	page 1,				
		enter it here.								-	
	36	Amount of line 34 you want appl					36				
Amount	37	Subtract line 33 from line 24. Thi		-		4:					
You Owe		For details on how to pay, go to	_	-			 			37	
	38 Estimated tax penalty (see instructions)										
Third	,	u want to allow another person to	discuss t			e instruc	ctions.		es. Comp		low. 🗵 No
Party Designee		Designee's Phone							nal identifi	ication	
Designee	name no number (PIN)  Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my								-fl		
		they are true, correct, and complete. D									
Sign				Date	Your occu	,					ent you an Identity
Here	Your signature			Date	Tour occu	раноп			I .		PIN, enter it here
				STUDENT						inst.)	
	Phone	e no.		Email address							
Paid	Prepa	rer's name	Preparer	's signature			Date		PTIN		Check if:
Preparer	SYAM	I PRIYA RAM SAGAR GUPTA	SYAM I	PRIYA RAM	SAGAR G	UPTA	03/15/	2024	P02082	2703	Self-employed
•	Firm's	name GLOBAL TAXES						Phone n	<b>o</b> . (6	78) 965-9522	
Use Only	Firm's	address 245 ROONEY C	T E BR	RUNSWICK N	J 08816				Firm's E	IN	

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

CHARUNYA GANGANNA

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 114-45-8943

t I Additional Income			
Date of original divorce or separation agreement (see instructions):			
			-7 <b>,</b> 491
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		
Prizes and awards	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		
Olympic and Paralympic medals and USOC prize money (see			
instructions)	8m		
Section 951(a) inclusion (see instructions)	8n		
	80		
	8p		
	8q		
	8r		
	8s (	)	
	,		
	8t		
Other income. List type and amount:			
	8z		
Total other income. Add lines 8a through 8z		9	
	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att. 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 Income from Form 8853 Income from Form 8889 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 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 Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:	Alimony received Date of original divorce or separation agreement (see instructions): Business income or (loss). Attach Schedule C 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 Income from Form 8853 Income from Form 8869 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)	Alimony received Date of original divorce or separation agreement (see instructions):  Business income or (loss). Attach Schedule C Other gains or (losses). Attach Form 4797 4 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 Beach Income from Form 8853 Beach Income from Form 8889 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 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 Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  Babel Taxable distributions from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  Babel Taxable distributions from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan Wages earned while incarcerated Other income. List type and amount:  Babel Taxable distributions from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan  Babel Taxable

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 governr	nent		
	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		9a	
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)			
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			
_	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
i	Attorney fees and court costs you paid in connection with an award			
	from the IRS for information you provided that helped the IRS detect			
	tax law violations			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
	1041)			
Z	Other adjustments. List type and amount:			
	24z			
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and			
	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

on Schedule D (Form 1040).

Form 4797, or both.

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

114-45-8943 CHARUNYA GANGANNA 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

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

# 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

2023

Attachment
Sequence No. 7C

Department of the Treasury Internal Revenue Service

Name sl	nown on Form 1040-NR				Your identifying	number				
CHAF	RUNYA GANGANNA				114-45-89	43				
Α	Of what country or countries w	vere you a citizen or nation	al during the tax y	ear? INDIA						
В	In what country did you claim	residence for tax purpose	s during the tax y	ear? United States						
С	Have you ever applied to be a		☐ Yes	⊠ No						
D	Were you ever:									
1.	A U.S. citizen?					☐ Yes	⊠ No			
2.	A green card holder (lawful per		☐ Yes	⊠ No						
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.									
E	If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year.  F1									
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?									
G	List all dates you entered and	eft the United States durin	g 2023. See instru	uctions.						
	Note: If you're a resident of C				ent intervals,					
	check the box for Canada or	Mexico and skip to item I	1	$\square$ Canada	☐ Mexico					
	Date entered United States	Date departed United Stat	es	Date entered United State	s Date depar	ted United	States			
	mm/dd/yy	mm/dd/yy		mm/dd/yy	m	ım/dd/yy				
Н	Give number of days (including	vacation, nonworkdays, and	d partial days) you	were present in the United	States during:					
	2021	, 2022	, an	d <b>2023</b> 365	·					
I	Did you file a U.S. income tax If "Yes," give the latest year ar	return for any prior year?.				⊠ Yes	□No			
J	Are you filing a return for a trus	st?				☐ Yes	⊠ No			
	If "Yes," did the trust have a l	J.S. or foreign owner unde	r the grantor trus	t rules, make a distribution	n or loan to a					
	U.S. person, or receive a contr	·				☐ Yes	☐ No			
K	Did you receive total compens		-			Yes	⊠ No			
	If "Yes," did you use an alterna			•			☐ No			
L	Income Exempt From Tax—If complete (1) through (3) below				tax treaty with	a foreign	country,			
1.	Enter the name of the country, amount of exempt income in th				claimed the trea	aty benefit	, and the			
	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·		(-D) A					
	<b>(a)</b> Cou	ntry	(b) Tax treaty art	icle (c) Number of montl claimed in prior tax ye	-   \ \-'	nount of exempt in current tax year				
				ciairied in prior tax ye	ars meetric ii	r current ta				
	(e) Total. Enter this amount or	n Form 1040-NR. line 1k. D	o not enter it anv	where else on line 1						
2.	Were you subject to tax in a fo		=			Yes	□No			
	Are you claiming treaty benefit					☐ Yes	⊠ No			
<u> </u>	If "Yes," attach a copy of the C		-		· ·					
М	Check the applicable box if:	,								
	This is the first year you are may with a U.S. trade or business u						nnected			
2.	You have made an election in States as effectively connected	a previous year that has	not been revoke	d, to treat income from re	eal property loc	ated in th				
				- (-)- 500	<del></del>		· <u> </u>			

### 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.

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

OMB No. 1545-0074

2023
Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social security number

CHA	RUNYA GANGANNA						114-	45-89	943			
Par	<b>Note:</b> If you are in the business of renting personal proper rental income or loss from <b>Form 4835</b> on page 2, line 40.	rty, use S	Schedule									
	Did you make any payments in 2023 that would require you											
В	If "Yes," did you or will you file required Form(s) 1099? .								Yes	☐ No		
1a	Physical address of each property (street, city, state, ZIF	P code)										
A	AMMANILAYA, ADARSHANAGARA 2ND MAIN 4TH CROSS NEAR ADARSHANAGARA PARK, TUMKUR DISTRICT IN 5721											
В	, , , , , , , , , , , , , , , , , , , ,					, -						
С												
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair				Fair Rental Days			Personal Use Days				
A	personal use days. Check the Q		only [	A 30			0					
В	if you meet the requirements to f	file as a		В								
С	quaimed joint venture. See instru	ictions.		С								
Туре	of Property:								•			
1	Single Family Residence 3 Vacation/Short-Term Ren	ıtal	5 Land		7	Self-Rental						
2	Multi-Family Residence 4 Commercial		6 Roya	lties	8	Other (desci	ribe)					
						Properti						
Incor	noi	$\vdash$		Α		В	es.		C	<u> </u>		
3	Rents received	3			24.	В				<u>'</u>		
4	Royalties received	4			۷٦.							
	nses:	+ - +										
5	Advertising	5										
6	Auto and travel (see instructions)	6										
7	Cleaning and maintenance	7		1,2	22.							
8	Commissions	8		-/-								
9	Insurance	9										
10	Legal and other professional fees	10										
11	Management fees	11		1,2	74.							
12	Mortgage interest paid to banks, etc. (see instructions)	12										
13	Other interest	13										
14	Repairs	14		2,3	36.							
15	Supplies	15		1,4								
16	Taxes	16										
17	Utilities	17		1,7	58.							
18	Depreciation expense or depletion	18										
19	Other (list)	19										
20	Total expenses. Add lines 5 through 19	20		8,0	15.							
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 <b>Form 6198</b>	21		<b>-7,</b> 4	91.							
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	22 (		-7 <b>,</b> 49	1.)	(		)(		)		
23a	Total of all amounts reported on line 3 for all rental prope				23a		524.					
b	Total of all amounts reported on line 4 for all royalty prop				23b							
С	Total of all amounts reported on line 12 for all properties				23c							
d	Total of all amounts reported on line 18 for all properties				23d							
е	Total of all amounts reported on line 20 for all properties				23e	8	,015.					
24	Income. Add positive amounts shown on line 21. Do not		•				. 24					
25	Losses. Add royalty losses from line 21 and rental real estate							(	7	,491.)		
26	Total rental real estate and royalty income or (loss).											
	here. If Parts II, III, and IV, and line 40 on page 2 do no Schedule 1 (Form 1040), line 5. Otherwise, include this ar								_	7,491.		