

# E-file Authorization for Corporations

(December 2022)

For calendar year 2023, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_\_

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

**Use for efile authorizations for Form 1120, 1120-F or 1120S.**  
**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.**

Name of corporation

APTO STAFFING SOLUTIONS INC

Employer identification number

92-0883871

## Part I Information (Whole dollars only)

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	360,459.
<b>2</b>	Total income (Form 1120-F, Section II, line 11)	<b>2</b>	
<b>3</b>	Total income (loss) (Form 1120-S, line 6)	<b>3</b>	

## Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize \_\_\_\_\_ to enter my PIN 

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 as my signature  
ERO firm name  
on the corporation's electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_ Title PRESIDENT

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

2	2	2	4	9	6	0	8	2	7	1
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do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 03/26/2024

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

<b>A Check if:</b> <b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name APTO STAFFING SOLUTIONS INC Number, street, and room or suite no. If a P.O. box, see instructions. 1150 NW 72ND AVE TOWER I 455 8144 City or town, state or province, country, and ZIP or foreign postal code MIAMI FL 33126	<b>B Employer identification number</b> 92-0883871 <b>C Date incorporated</b> 10/31/2022 <b>D Total assets (see instructions)</b> \$ 1,003
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	<b>1a</b>	Gross receipts or sales	588,294
	<b>b</b>	Returns and allowances	
	<b>c</b>	Balance. Subtract line 1b from line 1a	588,294
	<b>2</b>	Cost of goods sold (attach Form 1125-A)	227,835
	<b>3</b>	Gross profit. Subtract line 2 from line 1c	360,459
	<b>4</b>	Dividends and inclusions (Schedule C, line 23)	
	<b>5</b>	Interest	
	<b>6</b>	Gross rents	
	<b>7</b>	Gross royalties	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))	
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	
<b>10</b>	Other income (see instructions—attach statement)		
<b>11</b>	<b>Total income.</b> Add lines 3 through 10	360,459	
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)	27,914
	<b>13</b>	Salaries and wages (less employment credits)	219,748
	<b>14</b>	Repairs and maintenance	
	<b>15</b>	Bad debts	
	<b>16</b>	Rents	
	<b>17</b>	Taxes and licenses	35,679
	<b>18</b>	Interest (see instructions)	
	<b>19</b>	Charitable contributions	
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	
	<b>21</b>	Depletion	
	<b>22</b>	Advertising	
	<b>23</b>	Pension, profit-sharing, etc., plans	
	<b>24</b>	Employee benefit programs	
	<b>25</b>	Energy efficient commercial buildings deduction (attach Form 7205)	
	<b>26</b>	Other deductions (attach statement) <u>Other Deductions Statement</u>	78,036
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26	361,377
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	-918
	<b>29a</b>	<b>b</b>	Special deductions (Schedule C, line 24)
<b>c</b>		Add lines 29a and 29b	
<b>30</b>		<b>Taxable income.</b> Subtract line 29c from line 28. See instructions	-918
<b>Tax, Refundable Credits, and Payments</b>	<b>31</b>	Total tax (Schedule J, Part I, line 11)	0
	<b>32</b>	Reserved for future use	
	<b>33</b>	Total payments and credits (Schedule J, Part II, line 23)	
	<b>34</b>	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	
	<b>35</b>	<b>Amount owed.</b> If line 33 is smaller than the total of lines 31 and 34, enter amount owed	
	<b>36</b>	<b>Overpayment.</b> If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	0
	<b>37</b>	Enter amount from line 36 you want: <b>Credited to 2024 estimated tax</b> <span style="float: right;"><b>Refunded</b></span>	

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title PRESIDENT

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	RAMYA KRISHNA KOLLIPARA	RAMYA KRISHNA KOLLIPARA	03/26/2024		P03129146
	Firm's name	GLOBAL TAXES LLC	Firm's EIN	84-3171965	
	Firm's address	245 ROONEY CT E BRUNSWICK NJ 08816	Phone no.	(678) 965-9522	

<b>Schedule C Dividends, Inclusions, and Special Deductions</b> (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	<b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

<b>1</b>	Income tax. See instructions . . . . .		<b>1</b>	0
<b>2</b>	Base erosion minimum tax amount (attach Form 8991) . . . . .		<b>2</b>	
<b>3</b>	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626). . . . .		<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>4</b>	0
<b>5a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>5a</b>		
<b>b</b>	Credit from Form 8834 (see instructions) . . . . .	<b>5b</b>		
<b>c</b>	General business credit (see instructions—attach Form 3800) . . . . .	<b>5c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>5d</b>		
<b>e</b>	Bond credits from Form 8912 . . . . .	<b>5e</b>		
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e . . . . .		<b>6</b>	
<b>7</b>	Subtract line 6 from line 4 . . . . .		<b>7</b>	0
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .		<b>8</b>	
<b>9a</b>	Recapture of investment credit (attach Form 4255) . . . . .	<b>9a</b>		
<b>b</b>	Recapture of low-income housing credit (attach Form 8611) . . . . .	<b>9b</b>		
<b>c</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697) . . . . .	<b>9c</b>		
<b>d</b>	Interest due under the look-back method—income forecast method (attach Form 8866) . . . . .	<b>9d</b>		
<b>e</b>	Alternative tax on qualifying shipping activities (attach Form 8902) . . . . .	<b>9e</b>		
<b>f</b>	Interest/tax due under section 453A(c) . . . . .	<b>9f</b>		
<b>g</b>	Interest/tax due under section 453(l) . . . . .	<b>9g</b>		
<b>z</b>	Other (see instructions—attach statement) . . . . .	<b>9z</b>		
<b>10</b>	<b>Total.</b> Add lines 9a through 9z . . . . .		<b>10</b>	
<b>11</b>	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31 . . . . .		<b>11</b>	0

**Part II—Payments and Refundable Credits**

<b>12</b>	Reserved for future use . . . . .		<b>12</b>	
<b>13</b>	Preceding year's overpayment credited to the current year . . . . .		<b>13</b>	
<b>14</b>	Current year's estimated tax payments . . . . .		<b>14</b>	
<b>15</b>	Current year's refund applied for on Form 4466 . . . . .		<b>15</b>	( )
<b>16</b>	Combine lines 13, 14, and 15 . . . . .		<b>16</b>	
<b>17</b>	Tax deposited with Form 7004 . . . . .		<b>17</b>	
<b>18</b>	Withholding (see instructions) . . . . .		<b>18</b>	
<b>19</b>	<b>Total payments.</b> Add lines 16, 17, and 18. . . . .		<b>19</b>	
<b>20</b>	Refundable credits from:			
<b>a</b>	Form 2439 . . . . .	<b>20a</b>		
<b>b</b>	Form 4136 . . . . .	<b>20b</b>		
<b>c</b>	Reserved for future use . . . . .	<b>20c</b>		
<b>z</b>	Other (attach statement—see instructions) . . . . .	<b>20z</b>		
<b>21</b>	<b>Total credits.</b> Add lines 20a through 20z . . . . .		<b>21</b>	
<b>22</b>	Elective payment election amount from Form 3800 . . . . .		<b>22</b>	
<b>23</b>	<b>Total payments and credits.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33. . . . .		<b>23</b>	

**Schedule K Other Information** (see instructions)

<b>1</b>	Check accounting method: <b>a</b> <input checked="" type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____	Yes	No
<b>2</b>	See the instructions and enter the:		
<b>a</b>	Business activity code no. <u>518210</u>		
<b>b</b>	Business activity <u>IT SERVICES</u>		
<b>c</b>	Product or service <u>SERVICE</u>		
<b>3</b>	Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? . . . . . If “Yes,” enter name and EIN of the parent corporation _____		X
<b>4</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . .		X
<b>b</b>	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G) . . . . .		X
<b>5</b>	At the end of the tax year, did the corporation:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

<b>b</b>	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions If “Yes,” complete (i) through (iv) below.	Yes	No
			X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

<b>6</b>	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 . . . . . If “Yes,” file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	Yes	No
			X
<b>7</b>	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? . . . . . For rules of attribution, see section 318. If “Yes,” enter: (a) Percentage owned _____ and (b) Owner’s country _____ (c) The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____	Yes	No
			X
<b>8</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>9</b>	Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____		
<b>10</b>	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
<b>11</b>	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) . <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
<b>12</b>	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ _____		

**Schedule K** Other Information (continued from page 4)

	Yes	No
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? . . . . .		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during this tax year \$ _____		
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . .		X
If "Yes," complete and attach Schedule UTP.		
<b>15a</b> Did the corporation make any payments that would require it to file Form(s) 1099? . . . . .		X
<b>b</b> If "Yes," did or will the corporation file required Form(s) 1099? . . . . .		
<b>16</b> During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock? . . . . .		X
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? . . . . .		X
<b>18</b> Did this corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? . . . . .		X
<b>19</b> During this corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? . . . . .		X
<b>20</b> Is the corporation operating on a cooperative basis? . . . . .		X
<b>21</b> During this tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions _____		X
If "Yes," enter the total amount of the disallowed deductions \$ _____		
<b>22</b> Does this corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3).) If "Yes," complete and attach Form 8991.		X
<b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during this tax year? See instructions . . . . .		X
<b>24</b> Does the corporation satisfy one or more of the following? If "Yes," complete and attach Form 8990. See instructions . . . . .		X
<b>a</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
<b>b</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.		
<b>c</b> The corporation is a tax shelter and the corporation has business interest expense.		
<b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .		X
If "Yes," enter amount from Form 8996, line 15 . . . . . \$ _____		
<b>26</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions . . . . .		X
Percentage: By Vote		By Value
<b>27</b> At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions . . . . .		X
<b>28</b> Is the corporation a member of a controlled group? . . . . .		X
If "Yes," attach Schedule O (Form 1120). See instructions.		
<b>29</b> Corporate Alternative Minimum Tax:		
<b>a</b> Was the corporation an applicable corporation under section 59(k)(1) in any prior tax year? . . . . .		X
If "Yes," go to question 29b. If "No," skip to question 29c.		
<b>b</b> Is the corporation an applicable corporation under section 59(k)(1) in the current tax year because the corporation was an applicable corporation in the prior tax year? . . . . .		
If "Yes," complete and attach Form 4626. If "No," continue to question 29c.		
<b>c</b> Does the corporation meet the requirements of the safe harbor method as provided under section 59(k)(3)(A) for the current tax year? See instructions . . . . .		X
If "No," complete and attach Form 4626. If "Yes," the corporation is not required to file Form 4626.		
<b>30</b> Is the corporation required to file Form 7208 relating to the excise tax on repurchase of corporate stock (see instructions):		
<b>a</b> Under the rules for stock repurchased by a covered corporation (or stock acquired by its specified affiliate)? . . . . .		X
<b>b</b> Under the applicable foreign corporation rules? . . . . .		X
<b>c</b> Under the covered surrogate foreign corporation rules? . . . . .		X
If "Yes" to either (a), (b), or (c), complete Form 7208, Excise Tax on Repurchase of Corporate Stock. See the Instructions for Form 7208.		
<b>31</b> Is this a consolidated return with gross receipts or sales of \$1 billion or more and a subchapter K basis adjustment, as described in the instructions, of \$10 million or more? . . . . .		X
If "Yes," attach a statement. See instructions.		

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .		1,920.		1,003.
<b>2a</b>	Trade notes and accounts receivable . . . . .				
<b>b</b>	Less allowance for bad debts . . . . .	( )		( )	
<b>3</b>	Inventories . . . . .				
<b>4</b>	U.S. government obligations . . . . .				
<b>5</b>	Tax-exempt securities (see instructions) . . . . .				
<b>6</b>	Other current assets (attach statement) . . . . .				
<b>7</b>	Loans to shareholders . . . . .				
<b>8</b>	Mortgage and real estate loans . . . . .				
<b>9</b>	Other investments (attach statement) . . . . .				
<b>10a</b>	Buildings and other depreciable assets . . . . .				
<b>b</b>	Less accumulated depreciation . . . . .	( )		( )	
<b>11a</b>	Depletable assets . . . . .				
<b>b</b>	Less accumulated depletion . . . . .	( )		( )	
<b>12</b>	Land (net of any amortization) . . . . .				
<b>13a</b>	Intangible assets (amortizable only) . . . . .				
<b>b</b>	Less accumulated amortization . . . . .	( )		( )	
<b>14</b>	Other assets (attach statement) . . . . .				
<b>15</b>	<b>Total assets</b> . . . . .		1,920.		1,003.
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b>	Accounts payable . . . . .		300.		301.
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .				
<b>18</b>	Other current liabilities (attach statement) . . . . .				
<b>19</b>	Loans from shareholders . . . . .				
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .				
<b>21</b>	Other liabilities (attach statement) . . . . .				
<b>22</b>	Capital stock: <b>a</b> Preferred stock . . . . .				
	<b>b</b> Common stock . . . . .				
<b>23</b>	Additional paid-in capital . . . . .				
<b>24</b>	Retained earnings—Appropriated (attach statement) . . . . .				
<b>25</b>	Retained earnings—Unappropriated . . . . .		1,620.		702.
<b>26</b>	Adjustments to shareholders' equity (attach statement) . . . . .				
<b>27</b>	Less cost of treasury stock . . . . .	( )		( )	
<b>28</b>	<b>Total liabilities and shareholders' equity</b> . . . . .		1,920.		1,003.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

**Note:** The corporation may be required to file Schedule M-3. See instructions.

<b>1</b>	Net income (loss) per books . . . . .	-918.	<b>7</b>	Income recorded on books this year not included on this return (itemize):	
<b>2</b>	Federal income tax per books . . . . .			Tax-exempt interest \$ _____	
<b>3</b>	Excess of capital losses over capital gains . . . . .			_____	
<b>4</b>	Income subject to tax not recorded on books this year (itemize): _____		<b>8</b>	Deductions on this return not charged against book income this year (itemize):	
<b>5</b>	Expenses recorded on books this year not deducted on this return (itemize):			<b>a</b> Depreciation . . . \$ _____	
<b>a</b>	Depreciation . . . . . \$ _____			<b>b</b> Charitable contributions \$ _____	
<b>b</b>	Charitable contributions . . . \$ _____			_____	
<b>c</b>	Travel and entertainment . . . \$ _____		<b>9</b>	Add lines 7 and 8 . . . . .	
<b>6</b>	Add lines 1 through 5 . . . . .	-918.	<b>10</b>	Income (page 1, line 28)—line 6 less line 9	-918.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)**

<b>1</b>	Balance at beginning of year . . . . .	1,620.	<b>5</b>	Distributions: <b>a</b> Cash . . . . .	
<b>2</b>	Net income (loss) per books . . . . .	-918.		<b>b</b> Stock . . . . .	
<b>3</b>	Other increases (itemize): _____			<b>c</b> Property . . . . .	
	_____		<b>6</b>	Other decreases (itemize): _____	
	_____		<b>7</b>	Add lines 5 and 6 . . . . .	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	702.	<b>8</b>	Balance at end of year (line 4 less line 7)	702.

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**  
▶ **Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.**

Name APTO STAFFING SOLUTIONS INC		Employer identification number 92-0883871	
1	Inventory at beginning of year . . . . .	1	
2	Purchases . . . . .	2	
3	Cost of labor . . . . .	3	
4	Additional section 263A costs (attach schedule) . . . . .	4	
5	Other costs (attach schedule) . . . . . See Statement	5	227,835
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	227,835
7	Inventory at end of year . . . . .	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions . . . . .	8	227,835
9a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b Check if there was a writedown of subnormal goods . . . . . ▶ <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ▶ <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .			9d
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

**General Instructions**

**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are nonincidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

**Small business taxpayer.** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.





Name APTO STAFFING SOLUTIONS INC	Employer Identification Number 92-0883871
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**Important Information  
Tax Cuts and Jobs Act (TCJA)**

For taxable years ending after December 31, 2017, Net Operating Loss (NOL) rules for carrybacks and carryforwards have changed under the Tax Cuts and Jobs Act (TCJA). Except for certain farming and insurance company (other than life insurance) losses, NOLs can no longer be carried back. NOLs can now be carried forward indefinitely.

**NOLs under Tax Cuts and Jobs Act of 2017 Smart Worksheet**

**A** Is the Net Operating Loss from certain farming losses? . . . . . ▶ Yes  No

**B** If "Yes" to line A, is the business electing out of the two year carryback? . . . . . ▶ Yes  No

**QuickZoom** to Election Statement . . . . . ▶ \_\_\_\_\_

**QuickZoom** to Form 1139 . . . . . ▶ \_\_\_\_\_

**NOL's under Tax Cuts and Jobs Act of 2017 : Carryover indefinitely**

NOL Carryover Year	A Carryover	B Less Carrybacks	C Adjusted Carryover
2022 . . . . .	_____	_____	_____
2021 . . . . .	_____	_____	_____
2020 . . . . .	_____	_____	_____
2019 . . . . .	_____	_____	_____
2018 . . . . .	_____	_____	_____
Totals . . . . .	_____	_____	_____

**NOL's under Taxpayer Relief Act of 1997 : Two year carryback, twenty year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2017 . . . . .			
2016 . . . . .			
2015 . . . . .			
2014 . . . . .			
2013 . . . . .			
2012 . . . . .			
2011 . . . . .			
2010 . . . . .			
2009 . . . . .			
2008 . . . . .			
2007 . . . . .			
2006 . . . . .			
2005 . . . . .			
2004 . . . . .			
2003 . . . . .			
Totals . . . . .			

**NOL's prior to Taxpayer Relief Act of 1997: Three year carryback, fifteen year carryover**

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011 . . . . .			
2010 . . . . .			
2009 . . . . .			
2008 . . . . .			
Totals . . . . .			

APTO STAFFING SOLUTIONS INC

92-0883871

**Net Operating Loss Summary**

NOL C/O Year	A NOL Carryover Available	B Deduction Allowed in Current Year	C Adjustment Under Section 172(b)(2)	D Remaining Carryover 20 Years	E Remaining Carryover Indefinite	F Remaining Carryover 15 Years*
2022 .						
2021 .						
2020 .						
2019 .						
2018 .						
2017 .						
2016 .						
2015 .						
2014 .						
2013 .						
2012 .						
2011 .						
2010 .						
2009 .						
2008 .						
2007 .						
2006 .						
2005 .						
2004 .						
2003 .						
Totals						

Less: Carryover expiring due to 20-year limitation . . . . .	
Less: Carryover expiring due to 15-year limitation . . . . .	
Add: Current year net operating loss . . . . .	918.
Less: Carryback of current year net operating loss . . . . .	
Net operating loss carryover to next year . . . . .	918.

## Additional Information From 2023 Federal Corporation Tax Return

### Form 1120: US Corporation Income Tax Return

#### Line 1a

#### Itemization Statement

Description	Amount
DISYS	3,504
ORB ENTERPRISES	248,376
MDT TEK LLC	46,930
MIRACLE SOFTWARE	98,280
PETERSON	33,600
INFOVISION	21,590
DISBURSEMENTS	48,600
SODECIA	29,640
OTHERS	6,000
TURNBERRY SOLUTIONS	25,088
EXPERIS	18,800
SEVEN HILLS	7,616
CONREP INC	270
<b>Total</b>	<b>588,294</b>

### Form 1120: US Corporation Income Tax Return

#### Other Deductions

#### Continuation Statement

Description	Amount
ACCOUNTING	2,010
BANK CHARGES	711
INSURANCE	1,571
MISCELLANEOUS	3
OFFICE EXPENSE	2,067
UTILITIES	385
BACK OFFICE OPERATION	70,000
REGISTRATION CHARGES	249
TAX FILING FEES	250
VISA PROCESSING CHARGES	790
<b>Total</b>	<b>78,036</b>

### Form 1120: US Corporation Income Tax Return -- Smart Worksheet

#### Line 13A

#### Itemization Statement

Description	Amount
ANUSHA	21,472.
GEETHANJAL	12,623.
MADHU	3,413.
PAYROLL	158,208.
RAJESH	2,500.
RAJU SALAWATH	15,500.

## Form 1120: US Corporation Income Tax Return -- Smart Worksheet

## Line 13A

## Itemization Statement

Description	Amount
VAMSHI	6,032.
<b>Total</b>	<b>219,748.</b>

## Form 1125-A: Cost of Goods Sold

## Other Costs Statement

## Continuation Statement

Other Cost	Other Amount
CONSULTING SERVICE	16,959
HEALTHGENIC SOLUTION	73,900
SHRISOFTLLC	80,080
SKILL TAG TECHNOLOGIES-INDIA	56,896
<b>Total</b>	<b>227,835</b>



Florida Corporate Income/Franchise Tax Return

INTU

F-1120, R. 01/24

Rule 12C-1.051

Florida Administrative Code

Effective 01/24

Page 1 of 6

FEIN 92-0883871

For calendar year 2023 or tax year beginning

2023 ending

844002023123100020050371392088387100005



Name APTO STAFFING SOLUTIONS IN
Address 1150 NW 72ND AVE TOWER I 4
City/State/ZIP MIAMI, FL 33126

Check here if any changes have been made to name or address

Computation of Florida Net Income Tax

Table with 3 columns: Description, Check here if negative, and Amount. Rows include Federal taxable income, State taxes deducted, Additions to federal taxable income, Total of Lines 1, 2 and 3, Subtractions from federal taxable income, Adjusted federal income, Florida portion of adjusted federal income, Nonbusiness income allocated to Florida, Florida exemption, Florida net income, Tax due, Credits against the tax, Total corporate income/franchise tax due, Penalties, Interest, Total amount due, and Refund.

REV 01/29/24 PRO

Payment Coupon for Florida Corporate Income Tax Return

Do Not Detach

YEAR ENDING 12/31/23

INTU

F-1120

R. 01/24

To ensure proper credit to your account, enclose your check with tax return when mailing.

Name APTO STAFFING SOLUTIONS INC
Address 1150 NW 72ND AVE TOWER I 45
City/State/ZIP MIAMI, FL 33126

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Table with 4 columns: Identification number, Amount, and other values. Rows include 920883871, 20230101, 20231231, 00000000, 001, 202, -91800, and 0.

0

8440 0 20231231 0002005037 1 3920883871 0000 5



FEIN

92-0883871

**This return is considered incomplete unless a copy of the federal return is attached.**

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer (must be an original signature)	Date	03/26/2024	Title	PRESIDENT									
	Preparer's signature	RAMYA KRISHNA KOLLIPARA	Date	03/26/2024	Preparer check if self-employed <input type="checkbox"/>	Preparer's PTIN	P	0	3	1	2	9	1	4
Paid preparers only	Firm's name (or yours if self-employed) and address	GLOBAL TAXES LLC	FEIN	8	4	3	1	7	1	9	6	5	ZIP	08816
		245 ROONEY CT E BRUNSWICK, NJ												

**All Taxpayers Must Answer Questions A Through L Below — See Instructions**

- A. State of incorporation: FL
- B. Florida Secretary of State document number: \_\_\_\_\_
- C. Florida consolidated return? YES  NO
- D.  Initial return  Final return (final federal return filed)
- E. Principal Business Activity Code (as pertains to Florida)
- |   |   |   |   |   |   |
|---|---|---|---|---|---|
| 5 | 1 | 8 | 2 | 1 | 0 |
|---|---|---|---|---|---|
- F. A Florida extension of time was timely filed? YES  NO
- G-1. Corporation is a member of a controlled group? YES  NO  If yes, attach list.
- G-2. Part of a federal consolidated return? YES  NO  If yes, provide:  
FEIN from federal consolidated return: \_\_\_\_\_  
Name of corporation: \_\_\_\_\_
- G-3. The federal common parent has sales, property, or payroll in Florida? YES  NO
- H. Location of corporate books: 1150 NW 72ND AVE TOWE  
City: MIAMI State: FL ZIP: 33126
- I. Taxpayer is a member of a Florida partnership or joint venture? YES  NO
- J. Enter date of latest IRS audit: \_\_\_\_\_  
a) List years examined: \_\_\_\_\_
- K. Contact person concerning this return: HARINDER GARHA  
a) Contact person telephone number: (630) 568-1881  
b) Contact person e-mail address: hr@aptostaffing.com
- L. Type of federal return filed  1120  1120S or \_\_\_\_\_

**Remember:**

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**

**If Filing Paper Return****Where to Send Payments and Returns**

Make check payable to and mail with return to:

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135If you are requesting a **refund** (Line 19), send your return to:Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440



FEIN

92-0883871

DATA Page 1 of 2

920883871	0	0	0
-91800	0	0	0
0	0	0	0
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0	0	0	0







NAME APTO STAFFING SOLUTIONS INC

FEIN 92-0883871

TAXABLE YEAR ENDING 12/31/23

### Schedule I — Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.	0
2. Undistributed net long-term capital gains (see instructions)	2.	0
3. Net operating loss deduction (attach schedule)	3.	0
4. Net capital loss carryover (attach schedule)	4.	0
5. Excess charitable contribution carryover (attach schedule)	5.	0
6. Employee benefit plan contribution carryover (attach schedule)	6.	0
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.	0
8. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8.	0
9. Guaranty association assessment(s) credit	9.	0
10. Rural and/or urban high-crime area job tax credits	10.	0
11. State housing tax credit	11.	0
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	12.	0
13. New worlds reading initiative credit	13.	0
14. Strong families tax credit (credit for contributions to eligible charitable organizations)	14.	0
15. Live local program credit	15.	0
16. New markets tax credit	16.	0
17. Entertainment industry tax credit	17.	0
18. Research and development tax credit	18.	0
19. Experiential learning tax credit program	19.	0
20. Credit for qualified railroad reconstruction or replacement expenditures	20.	0
21. Credit for manufacturing of human breast milk derived human milk fortifiers	21.	0
22. s.168(k), IRC, special bonus depreciation	22.	0
23. Depreciation of qualified improvement property (see instructions)	23.	0
24. Expenses for business meals provided by a restaurant (see instructions)	24.	0
25. Film, television, and live theatrical production expenses (see instructions)	25.	0
26. Other additions (attach schedule)	26.	0
27. Total Lines 1 through 26. Enter total on this line and on Page 1, Line 3.	27.	0

### Schedule II — Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ <u>0</u> (b) plus s. 862, IRC, dividends \$ <u>0</u> (c) plus s. 951A, IRC, income \$ <u>0</u> (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ <u>0</u> <b>Total ▶</b>	1.	0
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ <u>0</u> (b) less direct and indirect expenses \$ <u>0</u> <b>Total ▶</b>	2.	0
<b>Note:</b> Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.		
3. Florida net operating loss carryover deduction (see instructions)	3.	0
4. Florida net capital loss carryover deduction (see instructions)	4.	0
5. Florida excess charitable contribution carryover (see instructions)	5.	0
6. Florida employee benefit plan contribution carryover (see instructions)	6.	0
7. Nonbusiness income (from Schedule R, Line 3)	7.	0
8. Eligible net income of an international banking facility (see instructions)	8.	0
9. s. 168(k), IRC, special bonus depreciation (see instructions)	9.	0
10. Depreciation of qualified improvement property (see instructions)	10.	0
11. Film, television, and live theatrical production expenses (see instructions)	11.	0
12. Other subtractions (attach schedule)	12.	0
13. Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	13.	0



NAME APTO STAFFING SOLUTIONS INC

FEIN 92-0883871

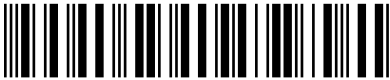
TAXABLE YEAR ENDING 12/31/23

**Schedule III — Apportionment of Adjusted Federal Income**

<b>III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.</b>					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)	0	0		X 25% or _____	
2. Payroll	0	0		X 25% or _____	
3. Sales (Schedule III-C below)	0	0		X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					
<b>III-B For use in computing average value of property (use original cost).</b>	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods	0	0	0	0	
2. Buildings and other depreciable assets	0	0	0	0	
3. Land owned	0	0	0	0	
4. Other tangible and intangible (financial org. only) assets (attach schedule)	0	0	0	0	
5. Total (Lines 1 through 4)	0	0	0	0	
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)..... 6a. _____ 0					
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere)..... 6b. _____ 0					
7. Rented property (8 times net annual rent)					
a. Rented property in Florida ..... 7a. _____ 0					
b. Rented property Everywhere ..... 7b. _____ 0					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida ..... 8a. _____ 0					
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere ..... 8b. _____ 0					
<b>III-C Sales Factor</b>			(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	
1. Sales (gross receipts)			N/A	0	
2. Sales delivered or shipped to Florida purchasers			0	N/A	
3. Other gross receipts (rents, royalties, interest, etc. when applicable)			0	0	
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])			0	0	
<b>III-D Special Apportionment Fractions</b> (see instructions)			(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			0	0	
2. Transportation services			0	0	

**Schedule IV — Computation of Florida Portion of Adjusted Federal Income**

1. Apportionable adjusted federal income from Page 1, Line 6	1.	0
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.	
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	0
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.	0
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.	0
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.	0
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.	0
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.	0
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.	0



NAME APTO STAFFING SOLUTIONS INC

FEIN 92-0883871

TAXABLE YEAR ENDING 12/31/23

**Schedule V — Credits Against the Corporate Income/Franchise Tax**

1. Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.	0
2. Capital investment tax credit (attach certification letter)	2.	0
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.	0
4. Community contribution tax credit (attach certification letter)	4.	0
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.	0
6. Rural job tax credit (attach certification letter)	6.	0
7. Urban high-crime area job tax credit (attach certification letter)	7.	0
8. Hazardous waste facility tax credit	8.	0
9. Florida alternative minimum tax (AMT) credit	9.	0
10. Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	10.	0
11. State housing tax credit (attach certification letter)	11.	0
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.	0
13. New worlds reading initiative credit (attach certificate)	13.	0
14. Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	14.	0
15. Live local program credit (attach certificate)	15.	0
16. New markets tax credit	16.	0
17. Entertainment industry tax credit	17.	0
18. Research and development tax credit	18.	0
19. Experiential learning tax credit	19.	0
20. Credit for qualified railroad reconstruction or replacement expenditures	20.	0
21. Credit for manufacturing of human breast milk derived human milk fortifiers	21.	0
22. Other credits (attach schedule)	22.	0
23. Total credits against the tax (sum of Lines 1 through 22 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	23.	0

**Schedule R — Nonbusiness Income**

**Line 1. Nonbusiness income (loss) allocated to Florida**

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida.....	1. _____ 0
(Enter here and on Page 1, Line 8)	

**Line 2. Nonbusiness income (loss) allocated elsewhere**

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere .....		2. _____ 0

**Line 3. Total nonbusiness income**

Grand total. Total of Lines 1 and 2.....	3. _____ 0
(Enter here and on Schedule II, Line 7)	



NAME APTO STAFFING SOLUTIONS INC

FEIN 92-0883871

TAXABLE YEAR ENDING 12/31/23

**Estimated Tax Worksheet For Taxable Years Beginning On or After January 1, 2024**

1. Florida income expected in taxable year .....	1.	\$	0
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) .....	2.	\$	0
3. Estimated Florida net income (Line 1 less Line 2) .....	3.	\$	0
4. Total Estimated Florida tax (5.5% of Line 3) .....		\$	0
Less: Credits against the tax .....		\$	0
	4.	\$	0

5. Computation of installments:

Payment due dates and payment amounts:	If 6/30 year end, last day of 4th month, otherwise last day of 5th month - Enter 0.25 of Line 4 .....	5a.	0
	Last day of 6 <sup>th</sup> month - Enter 0.25 of Line 4 .....	5b.	0
	Last day of 9 <sup>th</sup> month - Enter 0.25 of Line 4 .....	5c.	0
	Last day of fiscal year - Enter 0.25 of Line 4 .....	5d.	0

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax .....	1.	\$	0
2. Less:			
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date .....	2a.	\$	0
(b) Payments made on estimated tax declaration (Florida Form F-1120ES) .....	2b.	\$	0
(c) Total of Lines 2(a) and 2(b) .....	2c.	\$	0
3. Unpaid balance (Line 1 less Line 2(c)) .....	3.	\$	0
4. Amount to be paid (Line 3 divided by number of remaining installments) .....	4.	\$	0

**References**

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.

<b>A Check if:</b> <b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>b</b> Life/nonlife consolidated return <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (see instructions) <input type="checkbox"/> <b>4</b> Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name APTO STAFFING SOLUTIONS INC Number, street, and room or suite no. If a P.O. box, see instructions. 1150 NW 72ND AVE TOWER I 455 8144 City or town, state or province, country, and ZIP or foreign postal code MIAMI FL 33126	<b>B Employer identification number</b> 92-0883871 <b>C Date incorporated</b> 10/31/2022 <b>D Total assets (see instructions)</b> \$ 1,003
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

<b>Income</b>	<b>1a</b>	Gross receipts or sales	<b>1a</b>	588,294
	<b>b</b>	Returns and allowances	<b>1b</b>	
	<b>c</b>	Balance. Subtract line 1b from line 1a	<b>1c</b>	588,294
	<b>2</b>	Cost of goods sold (attach Form 1125-A)	<b>2</b>	227,835
	<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>	360,459
	<b>4</b>	Dividends and inclusions (Schedule C, line 23)	<b>4</b>	
	<b>5</b>	Interest	<b>5</b>	
	<b>6</b>	Gross rents	<b>6</b>	
	<b>7</b>	Gross royalties	<b>7</b>	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>	
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>9</b>	
<b>10</b>	Other income (see instructions—attach statement)	<b>10</b>		
<b>11</b>	<b>Total income.</b> Add lines 3 through 10	<b>11</b>	360,459	
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (see instructions—attach Form 1125-E)	<b>12</b>	27,914
	<b>13</b>	Salaries and wages (less employment credits)	<b>13</b>	219,748
	<b>14</b>	Repairs and maintenance	<b>14</b>	
	<b>15</b>	Bad debts	<b>15</b>	
	<b>16</b>	Rents	<b>16</b>	
	<b>17</b>	Taxes and licenses	<b>17</b>	35,679
	<b>18</b>	Interest (see instructions)	<b>18</b>	
	<b>19</b>	Charitable contributions	<b>19</b>	
	<b>20</b>	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>20</b>	
	<b>21</b>	Depletion	<b>21</b>	
	<b>22</b>	Advertising	<b>22</b>	
	<b>23</b>	Pension, profit-sharing, etc., plans	<b>23</b>	
	<b>24</b>	Employee benefit programs	<b>24</b>	
	<b>25</b>	Energy efficient commercial buildings deduction (attach Form 7205)	<b>25</b>	
	<b>26</b>	Other deductions (attach statement) <u>Other Deductions Statement</u>	<b>26</b>	78,036
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26	<b>27</b>	361,377
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	<b>28</b>	-918
<b>29a</b>	<b>b</b>	Special deductions (Schedule C, line 24)	<b>29b</b>	
	<b>c</b>	Add lines 29a and 29b	<b>29c</b>	
	<b>30</b>	<b>Taxable income.</b> Subtract line 29c from line 28. See instructions	<b>30</b>	-918
<b>Tax, Refundable Credits, and Payments</b>	<b>31</b>	Total tax (Schedule J, Part I, line 11)	<b>31</b>	0
	<b>32</b>	Reserved for future use	<b>32</b>	
	<b>33</b>	Total payments and credits (Schedule J, Part II, line 23)	<b>33</b>	
	<b>34</b>	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	<b>34</b>	
	<b>35</b>	<b>Amount owed.</b> If line 33 is smaller than the total of lines 31 and 34, enter amount owed	<b>35</b>	
	<b>36</b>	<b>Overpayment.</b> If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	<b>36</b>	0
	<b>37</b>	Enter amount from line 36 you want: <b>Credited to 2024 estimated tax</b> <span style="float: right;"><b>Refunded</b></span>	<b>37</b>	

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title PRESIDENT

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	RAMYA KRISHNA KOLLIPARA	RAMYA KRISHNA KOLLIPARA	03/26/2024		P03129146
	Firm's name	GLOBAL TAXES LLC	Firm's EIN	84-3171965	
	Firm's address	245 ROONEY CT E BRUNSWICK NJ 08816	Phone no.	(678) 965-9522	

<b>Schedule C Dividends, Inclusions, and Special Deductions</b> (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) × (b)
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
<b>3</b>	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
<b>8</b>	Dividends from wholly owned foreign subsidiaries		100	
<b>9</b>	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations		See instructions	
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
<b>11</b>	Dividends from affiliated group members		100	
<b>12</b>	Dividends from certain FSCs		100	
<b>13</b>	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
<b>14</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
<b>15</b>	Reserved for future use			
<b>16a</b>	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
<b>b</b>	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
<b>c</b>	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
<b>17</b>	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
<b>18</b>	Gross-up for foreign taxes deemed paid			
<b>19</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
<b>20</b>	Other dividends			
<b>21</b>	Deduction for dividends paid on certain preferred stock of public utilities			
<b>22</b>	Section 250 deduction (attach Form 8993)			
<b>23</b>	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
<b>24</b>	<b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

<b>1</b>	Income tax. See instructions . . . . .		<b>1</b>	0
<b>2</b>	Base erosion minimum tax amount (attach Form 8991) . . . . .		<b>2</b>	
<b>3</b>	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626). . . . .		<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>4</b>	0
<b>5a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>5a</b>		
<b>b</b>	Credit from Form 8834 (see instructions) . . . . .	<b>5b</b>		
<b>c</b>	General business credit (see instructions—attach Form 3800) . . . . .	<b>5c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>5d</b>		
<b>e</b>	Bond credits from Form 8912 . . . . .	<b>5e</b>		
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e . . . . .		<b>6</b>	
<b>7</b>	Subtract line 6 from line 4 . . . . .		<b>7</b>	0
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .		<b>8</b>	
<b>9a</b>	Recapture of investment credit (attach Form 4255) . . . . .	<b>9a</b>		
<b>b</b>	Recapture of low-income housing credit (attach Form 8611) . . . . .	<b>9b</b>		
<b>c</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697) . . . . .	<b>9c</b>		
<b>d</b>	Interest due under the look-back method—income forecast method (attach Form 8866) . . . . .	<b>9d</b>		
<b>e</b>	Alternative tax on qualifying shipping activities (attach Form 8902) . . . . .	<b>9e</b>		
<b>f</b>	Interest/tax due under section 453A(c) . . . . .	<b>9f</b>		
<b>g</b>	Interest/tax due under section 453(l) . . . . .	<b>9g</b>		
<b>z</b>	Other (see instructions—attach statement) . . . . .	<b>9z</b>		
<b>10</b>	<b>Total.</b> Add lines 9a through 9z . . . . .		<b>10</b>	
<b>11</b>	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31 . . . . .		<b>11</b>	0

**Part II—Payments and Refundable Credits**

<b>12</b>	Reserved for future use . . . . .		<b>12</b>	
<b>13</b>	Preceding year's overpayment credited to the current year . . . . .		<b>13</b>	
<b>14</b>	Current year's estimated tax payments . . . . .		<b>14</b>	
<b>15</b>	Current year's refund applied for on Form 4466 . . . . .		<b>15</b>	( )
<b>16</b>	Combine lines 13, 14, and 15 . . . . .		<b>16</b>	
<b>17</b>	Tax deposited with Form 7004 . . . . .		<b>17</b>	
<b>18</b>	Withholding (see instructions) . . . . .		<b>18</b>	
<b>19</b>	<b>Total payments.</b> Add lines 16, 17, and 18. . . . .		<b>19</b>	
<b>20</b>	Refundable credits from:			
<b>a</b>	Form 2439 . . . . .	<b>20a</b>		
<b>b</b>	Form 4136 . . . . .	<b>20b</b>		
<b>c</b>	Reserved for future use . . . . .	<b>20c</b>		
<b>z</b>	Other (attach statement—see instructions) . . . . .	<b>20z</b>		
<b>21</b>	<b>Total credits.</b> Add lines 20a through 20z . . . . .		<b>21</b>	
<b>22</b>	Elective payment election amount from Form 3800 . . . . .		<b>22</b>	
<b>23</b>	<b>Total payments and credits.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33. . . . .		<b>23</b>	



**Schedule K Other Information** (see instructions)

<b>1</b> Check accounting method: <b>a</b> <input checked="" type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) _____		<b>Yes</b>	<b>No</b>
<b>2</b> See the instructions and enter the: <b>a</b> Business activity code no. <u>518210</u> <b>b</b> Business activity <u>IT SERVICES</u> <b>c</b> Product or service <u>SERVICE</u>			
<b>3</b> Is the corporation a subsidiary in an affiliated group or a parent–subsidiary controlled group? . . . . . If “Yes,” enter name and EIN of the parent corporation _____			<b>X</b>
<b>4</b> At the end of the tax year: <b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . . <b>b</b> Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation’s stock entitled to vote? If “Yes,” complete Part II of Schedule G (Form 1120) (attach Schedule G) . . . . .			<b>X</b>
<b>5</b> At the end of the tax year, did the corporation: <b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.			<b>X</b>
<b>(i)</b> Name of Corporation	<b>(ii)</b> Employer Identification Number (if any)	<b>(iii)</b> Country of Incorporation	<b>(iv)</b> Percentage Owned in Voting Stock
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If “Yes,” complete (i) through (iv) below.			<b>X</b>
<b>(i)</b> Name of Entity	<b>(ii)</b> Employer Identification Number (if any)	<b>(iii)</b> Country of Organization	<b>(iv)</b> Maximum Percentage Owned in Profit, Loss, or Capital
<b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation’s current and accumulated earnings and profits? See sections 301 and 316 . . . . . If “Yes,” file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.			<b>X</b>
<b>7</b> At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation’s stock entitled to vote or at least 25% of the total value of all classes of the corporation’s stock? . . . . . For rules of attribution, see section 318. If “Yes,” enter: <b>(a)</b> Percentage owned _____ and <b>(b)</b> Owner’s country _____ <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____			<b>X</b>
<b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.			
<b>9</b> Enter the amount of tax-exempt interest received or accrued during this tax year \$ _____			
<b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____			
<b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) . <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.			
<b>12</b> Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ _____			

Schedule K Other Information (continued from page 4)

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 13 through 31 regarding receipts, assets, UTP, Form 1099, ownership changes, and consolidated returns.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .		1,920.		1,003.
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	<b>Total assets</b> . . . . .		1,920.		1,003.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .		300.		301.
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
23	Additional paid-in capital . . . . .				
24	Retained earnings—Appropriated (attach statement) . . . . .				
25	Retained earnings—Unappropriated . . . . .		1,620.		702.
26	Adjustments to shareholders' equity (attach statement) . . . . .				
27	Less cost of treasury stock . . . . .	( )		( )	
28	<b>Total liabilities and shareholders' equity</b> . . . . .		1,920.		1,003.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books . . . . .	-918.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains . . . . .			_____	
4	Income subject to tax not recorded on books this year (itemize): _____		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation . . . \$ _____	
a	Depreciation . . . . . \$ _____			b Charitable contributions \$ _____	
b	Charitable contributions . . . \$ _____			_____	
c	Travel and entertainment . . . \$ _____		9	Add lines 7 and 8 . . . . .	
6	Add lines 1 through 5 . . . . .	-918.	10	Income (page 1, line 28)—line 6 less line 9	-918.

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)**

1	Balance at beginning of year . . . . .	1,620.	5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .	-918.		b Stock . . . . .	
3	Other increases (itemize): _____			c Property . . . . .	
	_____		6	Other decreases (itemize): _____	
	_____		7	Add lines 5 and 6 . . . . .	
4	Add lines 1, 2, and 3 . . . . .	702.	8	Balance at end of year (line 4 less line 7)	702.

## Additional Information From 2023 Federal Corporation Tax Return

### Form 1120: US Corporation Income Tax Return

#### Line 1a

#### Itemization Statement

Description	Amount
DISYS	3,504
ORB ENTERPRISES	248,376
MDT TEK LLC	46,930
MIRACLE SOFTWARE	98,280
PETERSON	33,600
INFOVISION	21,590
DISBURSEMENTS	48,600
SODECIA	29,640
OTHERS	6,000
TURNBERRY SOLUTIONS	25,088
EXPERIS	18,800
SEVEN HILLS	7,616
CONREP INC	270
<b>Total</b>	<b>588,294</b>

### Form 1120: US Corporation Income Tax Return

#### Other Deductions

#### Continuation Statement

Description	Amount
ACCOUNTING	2,010
BANK CHARGES	711
INSURANCE	1,571
MISCELLANEOUS	3
OFFICE EXPENSE	2,067
UTILITIES	385
BACK OFFICE OPERATION	70,000
REGISTRATION CHARGES	249
TAX FILING FEES	250
VISA PROCESSING CHARGES	790
<b>Total</b>	<b>78,036</b>

### Form 1120: US Corporation Income Tax Return -- Smart Worksheet

#### Line 13A

#### Itemization Statement

Description	Amount
ANUSHA	21,472.
GEETHANJAL	12,623.
MADHU	3,413.
PAYROLL	158,208.
RAJESH	2,500.
RAJU SALAWATH	15,500.

## Form 1120: US Corporation Income Tax Return -- Smart Worksheet

## Line 13A

## Itemization Statement

Description	Amount
VAMSHI	6,032.
<b>Total</b>	<b>219,748.</b>