Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **ERO must obtain and retain completed Form 8879.**

▶ **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name	**Social security number**
JEEVAN REDDY SURENDRA	118-15-4151
Spouse's name	**Spouse's social security number**
SAHITYA BERAM	204-99-5919

Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	240,807.
2	Total tax	2	38,467.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	42,822.
4	Amount you want refunded to you	4	4,355.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement 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 ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537.** Payment cancellation requests must be received 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 further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize GLOBAL TAXES LLC (**ERO firm name**) to enter or generate my PIN 5 4 1 5 1 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Date ▶

Spouse's PIN: check one box only

☒ I authorize GLOBAL TAXES LLC (**ERO firm name**) to enter or generate my PIN 9 5 9 1 9 (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2 2 4 9 6 6 1 9 8 9

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ Date ▶

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual 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 ____________, 2023, ending ____________, 20____ | See separate instructions.

Your first name and middle initial	Last name	Your social security number
JEEVAN REDDY	SURENDRA	118 15 4151
If joint return, spouse's first name and middle initial	**Last name**	**Spouse's social security number**
SAHITYA	BERAM	204 99 5919

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
14644 MAPLE TERRACE	

City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
SAN ANTONIO	TX	78253

Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.
- ☐ Single
- ☒ Married filing jointly (even if only one had income)
- ☐ Married filing separately (MFS)
- ☐ Head of household (HOH)
- ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: ____________

Digital Assets At any time during 2023, did you: (a) receive (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.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	(4) Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

Line	Description	Box	Amount
1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	307,834.
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	0.
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h	1z	307,834.

Attach Sch. B if required.

Line	Description	Box	Amount	Line	Description	Box	Amount
2a	Tax-exempt interest	2a		b	Taxable interest	2b	
3a	Qualified dividends	3a		b	Ordinary dividends	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	

Standard Deduction for—
- Single or Married filing separately, $13,850
- Married filing jointly or Qualifying surviving spouse, $27,700
- Head of household, $20,800
- If you checked any box under *Standard Deduction*, see instructions.

Line	Description	Box	Amount
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	-3,000.
8	Additional income from Schedule 1, line 10	8	-64,027.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	240,807.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	240,807.
12	**Standard deduction or itemized deductions** (from Schedule A)	12	27,700.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	27,700.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	213,107.

Tax and Credits

Line	Description			Line	Amount
16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	37,946.
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	37,946.
19	Child tax credit or credit for other dependents from Schedule 8812			19	
20	Amount from Schedule 3, line 8			20	
21	Add lines 19 and 20			21	
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	37,946.
23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	521.
24	Add lines 22 and 23. This is your **total tax**			24	38,467.

Payments

Line	Description	Line	Amount	Line	Amount
25	Federal income tax withheld from:				
a	Form(s) W-2	25a	42,822.		
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c	0.		
d	Add lines 25a through 25c			25d	42,822.
26	2023 estimated tax payments and amount applied from 2022 return			26	
27	Earned income credit (EIC) No	27			
28	Additional child tax credit from Schedule 8812	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**			32	
33	Add lines 25d, 26, and 32. These are your **total payments**			33	42,822.

If you have a qualifying child, attach Sch. EIC.

Refund

Line	Description	Line	Amount	Line	Amount
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	4,355.
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a	4,355.
b	Routing number 111000614 **c** Type: ☒ Checking ☐ Savings				
d	Account number 506676991				
36	Amount of line 34 you want **applied to your 2024 estimated tax**	36			

Direct deposit? See instructions.

Amount You Owe

Line	Description	Line	Amount	Line	Amount
37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions			37	
38	Estimated tax penalty (see instructions)	38			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes.** Complete below. ☒ **No**

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		SOFTWARE ENGINEER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		SOFTWARE ENGINEER	
Phone no. (551)666-2693	Email address JEEVANR0906@GMAIL.COM		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
VENKATA SAI PAVAN KUMAR DUDIPALLI	VENKATA SAI PAVAN KUMAR DUDIPALLI		P02470833	☐ Self-employed
Firm's name GLOBAL TAXES LLC			Phone no. (678)965-9522	
Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816			Firm's EIN 88-2145487	

SCHEDULE 1 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
JEEVAN REDDY SURENDRA & SAHITYA BERAM	118-15-4151

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	-114,215.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	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	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount: Nonemployee compensation from 1099-NEC 50,188.	8z	50,188.		
9	Total other income. Add lines 8a through 8z			9	50,188.
10	Combine lines 1 through 7 and 9. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	-64,027.

Part II Adjustments to Income

11	Educator expenses			11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	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:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
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	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
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 on Form 1040, 1040-SR, or 1040-NR, line 10			26	

SCHEDULE 2 (Form 1040)

Department of the Treasury Internal Revenue Service

Additional Taxes

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

Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	**Your social security number**
JEEVAN REDDY SURENDRA & SAHITYA BERAM	118-15-4151

Part I Tax

1	Alternative minimum tax. Attach Form 6251			1	
2	Excess advance premium tax credit repayment. Attach Form 8962			2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17			3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	521.
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	**17a**	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	**17b**	
c	Additional tax on HSA distributions. Attach Form 8889	**17c**	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**	
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**	
j	Section 72(m)(5) excess benefits tax	**17j**	
k	Golden parachute payments	**17k**	
l	Tax on accumulation distribution of trusts	**17l**	
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**	
q	Any interest from Form 8621, line 24	**17q**	
z	Any other taxes. List type and amount:	**17z**	
18	Total additional taxes. Add lines 17a through 17z	**18**	
19	Reserved for future use	**19**	
20	Section 965 net tax liability installment from Form 965-A	**20**	
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	**21**	521.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074
2023
Attachment Sequence No. **09**

Name of proprietor: JEEVAN REDDY SURENDRA

Social security number (SSN): 118-15-4151

A Principal business or profession, including product or service (see instructions): SOFTWARE SERVICES

B Enter code from instructions: 5 1 9 2 0 0

C Business name. If no separate business name, leave blank.: SURENDRA SOFTWARE SERVICES

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.): 14644 MAPLE TERRACE

City, town or post office, state, and ZIP code: SAN ANTONIO, TX 78253

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	400.	18	Office expense (see instructions)	18	9,000.
9	Car and truck expenses (see instructions)	9	18,340.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	1,000.	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	24,000.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	3,000.
				b	Deductible meals (see instructions)	24b	1,000.
15	Insurance (other than health)	15	1,200.	25	Utilities	25	7,050.
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	48,725.
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17	500.				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	114,215.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-114,215.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ____ and (b) the part of your home used for business: ____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	-114,215.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 01/12/2020

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 28,000 b Commuting (see instructions) ______ c Other 10,000

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☒ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☒ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☒ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

AUTOMOBILE AND TRUCK EXPENSE	10,000.
GIFTS	1,500.
PARKING FEES	300.
BACK OFFICE OPERTIONAL EXPENSES	36,925.
48 **Total other expenses.** Enter here and on line 27a . . . 48	48,725.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to *www.irs.gov/ScheduleD* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. **12**

Name(s) shown on return: JEEVAN REDDY SURENDRA & SAHITYA BERAM

Your social security number: 118-15-4151

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☒ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked	590,910.	777,971.	60,354.	-126,707.
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	-126,707.

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	**16**	-126,707.
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet	**18**	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet	**19**	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) } . . . . **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	(3,000.)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☒ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **12A**

Name(s) shown on return: JEEVAN REDDY SURENDRA & SAHITYA BERAM

Social security number or taxpayer identification number: 118-15-4151

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

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

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

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

- [x] **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [ ] **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- [ ] **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions.	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). **See the separate instructions.** (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g).
J.P.MORGAN SECURITIES LLC	01/01/23	12/31/23	590,910.	777,971.	W	60,354.	-126,707.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) . .			590,910.	777,971.		60,354.	-126,707.

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

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form8889* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: JEEVAN REDDY SURENDRA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.: 118-15-4151

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I — HSA Contributions and Deduction.
See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

Line	Description		Box	Amount
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☐ Self-only ☒ Family		
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions		2	0.
3	If you were under age 55 at the end of 2023 and, on the first day of **every** month during 2023, you were, or were considered, an eligible individual with the **same** coverage, enter $3,850 ($7,750 for family coverage). **All others**, see the instructions for the amount to enter		3	7,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs		4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	7,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter		6	7,750.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	7,750.
9	Employer contributions made to your HSAs for 2023	9: 1,600.		
10	Qualified HSA funding distributions	10:		
11	Add lines 9 and 10		11	1,600.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	6,150.
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13. **Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		13	0.

Part II — HSA Distributions.
If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

Line	Description	Box	Amount
14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III — Income and Additional Tax for Failure To Maintain HDHP Coverage.
See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

Line	Description	Box	Amount
18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to *www.irs.gov/Form8959* for instructions and the latest information.

OMB No. 1545-0074
2023
Attachment Sequence No. 71

Name(s) shown on return	Your social security number
JEEVAN REDDY SURENDRA & SAHITYA BERAM	118-15-4151

Part I Additional Medicare Tax on Medicare Wages

Line	Description		Amount		Amount
1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	307,834.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	307,834.		
5	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying surviving spouse $200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	57,834.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	521.

Part II Additional Medicare Tax on Self-Employment Income

Line	Description		Amount		Amount
8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8			
9	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying surviving spouse $200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

Line	Description		Amount		Amount
14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying surviving spouse $200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

Line	Description		Amount
18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	521.

Part V Withholding Reconciliation

Line	Description		Amount		Amount
19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,463.		
20	Enter the amount from line 1	20	307,834.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,464.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	0.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)			24	0.

Additional Information From 2023 Federal Tax Return

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Ln 24b: 50% limit **Itemization Statement**

Description	Amount
MEALS	2,000.
Total	**2,000.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Line 8 **Itemization Statement**

Description	Amount
PRINTING	400.
Total	**400.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Line 18 **Itemization Statement**

Description	Amount
COMPUTER SERVICES AND SUPPLIES	6,000.
LEGAL AND CLEANING	500.
OFFICE EXPENSES	1,000.
SECURITY	1,000.
TOOLS	500.
Total	**9,000.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Line 10 **Itemization Statement**

Description	Amount
COMMISSIONS	1,000.
Total	**1,000.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Line 20b **Itemization Statement**

Description	Amount
REAT(12M*$2000PM)	24,000.
Total	**24,000.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Line 24a **Itemization Statement**

Description	Amount
TRAVEL	3,000.
Total	**3,000.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business
Line 15 **Itemization Statement**

Description	Amount

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 15 **Itemization Statement**

Description	Amount
INSURANCE	1,200.
Total	**1,200.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 25 **Itemization Statement**

Description	Amount
CLEANING	3,000.
SUPPLIES	700.
TELEPHONE	350.
UTILITIES	3,000.
Total	**7,050.**

Schedule C (SOFTWARE SERVICES): Profit or Loss from Business

Line 17 **Itemization Statement**

Description	Amount
DUES AND SUBSCRIPTIONS	500.
Total	**500.**