

Form 1040-NR Department of the Treasury—Internal Revenue Service
U.S. Nonresident Alien Income Tax Return | 2023 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20____ | See separate instructions.

Your first name and middle initial	Last name	Your identifying number (see instructions)
SUDHANVA PADUBIDRI NAGARAJA	RAO	795-63-3025

Home address (number and street). If you have a P.O. box, see instructions. 240 HEATH ST	Apt. no.
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City, town, or post office. If you have a foreign address, also complete spaces below. JAMAICA PLAIN	State MA	ZIP code 02130
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Foreign country name	Foreign province/state/county	Foreign postal code
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Filing Status Check only one box.	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: -----
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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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	64,641.
	1b	Household employee wages not reported on Form(s) W-2		
	1c	Tip income not reported on line 1a (see instructions)		
	1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		
	1e	Taxable dependent care benefits from Form 2441, line 26		
	1f	Employer-provided adoption benefits from Form 8839, line 29		
	1g	Wages from Form 8919, line 6		
	1h	Other earned income (see instructions)	1i	
	1j	Reserved for future use		
	1k	Reserved for future use		
	1z	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)		
	2a	Add lines 1a through 1h		
	2b	Tax-exempt interest	b	64,641.
	3a	Qualified dividends	b	708.
	4a	IRA distributions	b	
5a	Pensions and annuities	b		
6	Reserved for future use	5b		
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	6		
8	Additional income from Schedule 1 (Form 1040), line 10	7		
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	8	-9,899.	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	9	55,450.	
11	Subtract line 10 from line 9. This is your adjusted gross income	10		
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	11	55,450.	
13a	Qualified business income deduction from Form 8995 or Form 8995-A	12	13,850.	
b	Exemptions for estates and trusts only (see instructions)	13c		
c	Add lines 13a and 13b	14		
14	Add lines 12 and 13c	15	13,850.	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		41,600.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040-NR (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	4,775.	
	17	Amount from Schedule 2 (Form 1040), line 3	17	0.	
	18	Add lines 16 and 17	18	4,775.	
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19		
	20	Amount from Schedule 3 (Form 1040), line 8	20		
	21	Add lines 19 and 20	21		
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	4,775.	
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
	c	Transportation tax (see instructions)	23c		
	d	Add lines 23a through 23c	23d		
	24	Add lines 22 and 23d. This is your total tax	24	4,775.	
Payments	25	Federal income tax withheld from:	25a	8,650.	
	a	Form(s) W-2	25b		
	b	Form(s) 1099	25c		
	c	Other forms (see instructions)	25d	8,650.	
	d	Add lines 25a through 25c	25e		
	e	Form(s) 8805	25f		
	f	Form(s) 8288-A	25g		
	g	Form(s) 1042-S	26		
	26	2023 estimated tax payments and amount applied from 2022 return	27		
	27	Reserved for future use	28		
	28	Additional child tax credit from Schedule 8812 (Form 1040)	29		
	29	Credit for amount paid with Form 1040-C	30		
	30	Reserved for future use	31		
	31	Amount from Schedule 3 (Form 1040), line 15	32		
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	33		
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	34	8,650.	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	3,875.	
Direct deposit? See instructions.	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	3,875.	
	b	Routing number 0 2 1 0 0 0 0 2 1 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number 7 9 0 5 6 3 2 9 7			
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. -----			
	36	Amount of line 34 you want applied to your 2024 estimated tax	36		
Amount You Owe	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. <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> 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.)	
			STUDENT		
	Phone no.	Email address			
Paid Preparer Use Only	Preparer's name SYAM PRIYA RAM SAGAR GUPTA TALLAM	Preparer's signature SYAM PRIYA RAM SAGAR GUPTA TALLAM	Date 03/11/2024	PTIN P02082703	Check if: <input type="checkbox"/> 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 84-3171965	

Go to www.irs.gov/Form1040NR for instructions and the latest information.

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Form 1040-NR (2023)

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

2023Attachment
Sequence No. 01Name(s) shown on Form 1040, 1040-SR, or 1040-NR
SUDHANVA PADUBIDRI NAGARAJA RAO**Your social security number**
795-63-3025**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
4	Other gains or (losses). Attach Form 4797	4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5 -9,899.
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 nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t
u	Wages earned while incarcerated	8u
z	Other income. List type and amount: _____	8z
9	Total other income. Add lines 8a through 8z	9
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 -9,899.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

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 NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2023

Attachment
Sequence No. 7B

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Name shown on Form 1040-NR

SUDHANVA PADUBIDRI NAGARAJA RAO

Your identifying number

795-63-3025

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				%	%
1 Dividends and dividend equivalents:					
a Dividends paid by U.S. corporations	1a				
b Dividends paid by foreign corporations	1b				
c Dividend equivalent payments received with respect to section 871(m) transactions	1c				
2 Interest:					
a Mortgage	2a				
b Paid by foreign corporations	2b				
c Other	2c				
3 Industrial royalties (patents, trademarks, etc.)	3				
4 Motion picture or TV copyright royalties	4				
5 Other royalties (copyrights, recording, publishing, etc.)	5				
6 Real property income and natural resources royalties	6				
7 Pensions and annuities	7				
8 Social security benefits	8				
9 Capital gain from line 18 below	9				
10 Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.					
a Winnings _____	10c				
b Losses _____					
11 Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11				
12 Other (specify): _____	12				
13 Add lines 1a through 12 in columns (a) through (d)	13				
14 Multiply line 13 by rate of tax at top of each column	14				
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a				15	

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
17 Add columns (f) and (g) of line 16					17 ()	
18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-					18	

SCHEDULE OI
(Form 1040-NR)Department of the Treasury
Internal Revenue Service**Other Information**

OMB No. 1545-0074

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

2023Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

SUDHANVA PADUBIDRI NAGARAJA RAO

Your identifying number

795-63-3025

- A** Of what country or countries were you a citizen or national during the tax year? INDIA
- B** In what country did you claim residence for tax purposes during the tax year? United States
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
- D** Were you ever:
1. A U.S. citizen? Yes No
 2. A green card holder (lawful permanent resident) of the United States? Yes No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. F1
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
- If you answered "Yes," indicate the date and nature of the change: _____
- G** List all dates you entered and left the United States during 2023. See instructions.
- Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2021 _____, 2022 _____, and 2023 365
- I** Did you file a U.S. income tax return for any prior year? Yes No
If "Yes," give the latest year and form number you filed: 1040NR
- J** Are you filing a return for a trust? Yes No
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No
- K** Did you receive total compensation of \$250,000 or more during the tax year? Yes No
If "Yes," did you use an alternative method to determine the source of this compensation? Yes No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions
 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 13

Name(s) shown on return

SUDHANVA PADUBIDRI NAGARAJA RAO

Your social security number
795-63-3025

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A	#125 1ST FLOOR 11TH MAIN 18TH CROSS MALLESHWARAM, BENGALURU IN 560055
B	
C	

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		A 365	0	<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe) _____

Income:	Properties:		
	A	B	C
3 Rents received	3 532.		
4 Royalties received	4		
Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7 2,010.		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11 1,525.		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14 3,142.		
15 Supplies	15 1,421.		
16 Taxes	16		
17 Utilities	17 2,333.		
18 Depreciation expense or depletion	18		
19 Other (list) _____	19		
20 Total expenses. Add lines 5 through 19	20 10,431.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 -9,899.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 (-9,899.)()		
23a Total of all amounts reported on line 3 for all rental properties	23a 532.		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e 10,431.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 (-9,899.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26 -9,899.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023