We speak business
FRIEDMAN CPA GROUP
1776 N. Pine Island Road, Suite 314 • Plantation, FL 33322
954.315.7100 • 954.315.7101 fax • FriedmanCPAGroup.com
A member of Nexia International

August 10, 2022

Sigma Solve Inc
1560 Sagrass Coorporate Parkway
Sunrise, FL 33323

Dear ,

The AICPA, FICPA, and our insuror suggest that CPA firms have a written understanding of the services provided to clients in connection with the preparation of their corporate income tax return(s). In that regard, we are enclosing our standard engagement agreement for your review. Please read, sign and return it to us at your earliest convenience. And, of course, if you have any questions, please call us. Thank you.

Our Engagement Agreement
This agreement is made between Friedman CPA Group ("the Firm", "we" or "FCPAG"), and Sigma Solve Inc ("the Client" or "you").

Length of its Term
The agreement becomes effective from the moment we began providing services at your request or on your behalf. It is to be governed and its terms construed in accordance with the procedural and substantive laws of the State of Florida.

Your Responsibilities
You are responsible for the fair presentation and filing of the 2021 federal corporate income tax return and, if applicable, state corporate income tax return.

You are responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include informing us of adjustments to the tax returns to correct material misstatements.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our Responsibilities
We will prepare the 2021 tax return(s) from information provided by you.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We do not guarantee the accuracy of the tax return(s). We prepare them from your information and strongly encourage you to review them before signing them. The Firm's services do not constitute a special examination designed to detect fraud or a detailed check of transactions or accounting records.

Although we are available to provide you with tax advice, we are not obligated to do so unless you specifically request it. Our policy is to put all tax planning advice in writing. Therefore, you should not rely on any unwritten advice because it may be tentative and not yet fully researched and reviewed.

Confidentiality

We will act with the strictest of confidentiality. All of our employees have been instructed to keep all information confidential. Our communications are "confidential", and, in certain circumstances, "privileged". Confidential communications may not be disclosed unless you approve under *most* circumstances. On the other hand, privileged communications are not permitted to be disclosed, even in court. There is now CPA-client privilege (to the same extent as attorney-client privilege) in non-criminal Federal tax matters with respect to tax advice between the CPA and client. However, privilege is waived by a disclosure of the privileged information to a third party. Therefore, if there is information you want to keep privileged, do not disclose it to any other party. To protect your rights, please consult with us or with your attorney prior to disclosing any information about our advice.

We Need Your Assistance

In order to work efficiently, we need you to provide certain working papers, organizers, and other information. If we are unable to complete the work due to restrictions, limitations imposed by the Client or its personnel, or any other persons, we will not issue the return(s).

Engagement of Team Members

During the period in which the Firm performs any services for the Client, its affiliated and/or related companies and for two years thereafter, the Client, its affiliated and/or related companies agrees not to employ or offer employment to, or to solicit or retain, directly or indirectly, the services, of any employee, independent contractor, or team member of the Firm who was engaged in rendering such services. Therefore, in the event of a violation of the foregoing covenant by the Client, its affiliated and/or related companies the Client, its affiliated and/or related companies agrees to pay to the Firm in lieu of actual damages and as a liquidated damage amount (and not a penalty), 100% of the employee's, independent contractor's, or team member's annualized compensation.

Fees and Billing Philosophy

Our fees are based on the time expended by the various members of the Firm at regular professional rates, plus any out-of-pocket costs. The hourly rate is subject to change without notice and may be based on the value of the services provided as determined from time to time by us. Our fees include other appropriate factors, including the difficulty of the assignment, the degree of risk and responsibility the work entails, time limitations imposed on us by others, the experience and professional expertise of the personnel assigned, and the priority and importance of the work to the Client.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. All outstanding invoices/fees must be paid in full upon completion of the engagement before delivery of the tax return(s), unless other arrangements have been agreed to between the parties. We issue invoices periodically (for work that is in process) and sometimes at the delivery of the tax return(s). **Invoices are due *in full* within 10 days**. Interest will be charged at 1.5% per month and is payable if your account becomes thirty days or more past due.

Our policy is to suspend all work if your account becomes thirty days or more past due or if the balance due exceeds the credit limit assigned to your account. Work will be resumed when the account is fully paid. By signing this agreement, you understand your personal responsibility and hereby personally guarantee full and complete payment. Additionally, you also agree to guarantee full and complete payment of all invoices currently outstanding and/or issued by FCPAG for services rendered to any of your affiliated entities (previously operating, currently operating, or to be formed in the future), including services billed to the Client on behalf of affiliates or services billed directly to affiliates. "Affiliated," as used herein, shall mean a) if an individual client, all relatives of that person referred to FCPAG by the Client; and b) if an entity other than a natural person, any subsidiaries, parent companies, other entities with common management or interlocking directorships relative to the Client, any management members or inside directors, and any other entity or person that would be deemed an "affiliate" under federal or state law, for whom FCPAG also provides any services.

Limitations

FCPAG liability shall be limited solely to the period covered by the services provided and shall not extend to any losses incurred before or after our engagement. Additionally, Client waives any and all incidental and consequential damages, including without limitation, any lost profits arising from or related to this Agreement, and therefore, any liability for damages, regardless of the form of action must be limited to the amount Client paid to the Firm under this Agreement.

If Client does not wish to be subject to this limitation, Client has the option of retaining FCPAG at higher rates to account for the increased risk. If Client wishes to do that, do not sign this Agreement and, in writing, request from FCPAG the alternative engagement letter agreement.

Other Matters

The Firm will be compensated by the Client, at regular professional rates, for time expended in connection with any litigation or dispute that may arise as a result of the work performed pursuant to this Agreement. This provision shall apply, without limitation when any Firm member or employee is subpoenaed or requested to testify. This provision shall also apply, but not be limited, to time spent in connection with collection of unpaid fees from the Client, complying with subpoenas as a fact witness or expert, being a plaintiff, defendant, counter-plaintiff, counter-defendant, or 3rd party, as well as time spent by Firm members in connection with arbitration, mediation, and/or trial (including appeals).

The Client shall indemnify the Firm and hold the Firm harmless from any acts or omissions of the Client including without limitation its agents, employees, managers, directors, owners, as well as for any misinformation or wrong information provided to the Firm by the Client including without limitation its agents, employees, managers, directors, or owners.

In the unlikely event that any controversy or claim arising under or related to this Agreement should arise, if the disputed amount is over $5,000, such controversy or claim shall be submitted to arbitration before three arbitrators who shall be selected as follows: (1) Client selects an arbitrator from the AAA arbitrator panel, (2) FCPAG selects an arbitrator from the AAA arbitrator panel, (3) Client and FCPAG shall then have five business days to select the third arbitrator, and upon the failing of which, the Client selected arbitrator and the FCPAG selected arbitrator shall select the third arbitrator.

If disputed fees are less than or equal to $5,000 or the claim violates the governing statute of limitations, the parties agree to submit the dispute to a Florida court with jurisdiction over the matter for non-jury trial, and the parties consent to such personal and subject matter jurisdiction and waive any and all objections thereto; provided, however, for any disputes involving the state of limitations, once the court decides that issue the parties agree to resolve any remaining issues in accordance with the arbitration provisions stated in this Agreement.

For all matters, Client and FCPAG agree the American Arbitration Association (the "AAA") Professional Accounting and Related Services Disputes Rules then in effect (the "Rules") shall govern; provided, however, that the arbitrators and the AAA will have exceeded their authority if either one, or both, use any rules other that the Expedited Procedures under Rules, irrespective of the amount in controversy.

All arbitration proceedings hereunder shall take place in Broward County, Florida and shall be administered by the AAA. The arbitrators have no authority to award punitive damages, exemplary damages, non-economic damages, damages to Client that exceed the fees Client paid to the Firm, or any other relief or award that does not conform to the terms, conditions, or limitations of this Agreement.

Neither party nor the arbitrators may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of the other party to confirm or enforce the award. The arbitrators shall award to the prevailing party, if any, as determined by the arbitrators, all of its costs and fees. "Costs and fees" mean all reasonable pre-award expenses relating to the arbitration, including arbitrators' fees, administrative fees, travel expenses, out-of-pocket costs such as copying, couriers, exhibits and telephone, witness fees, professional time expended by members of the Firm as explained above, and attorneys' fees.

This Agreement supersedes and extinguishes any and all proposals, representations, warranties, promises, and agreements; provided, however, if Client has entered into a prior engagement agreement, this Agreement supplements and addends that prior engagement agreement. This Agreement therefore memorializes the terms of Client's agreement with the Firm for this engagement subject matter. Both parties agree to accept a facsimile signature as binding.

In the event you fail to return a signed copy of this Agreement, the terms of the relationship shall be governed by the terms set forth herein, notwithstanding your failure to return the signed copy.

Very truly yours,

We speak business FRIEDMAN CPA GROUP

Friedman CPA Group   Accepted By:

____

BIREN ZAVERCHAND

Date: _____/______/_______

For tax year: 2021

Form 1120 Return Summary

For calendar year 2021 or tax year beginning , ending

Sigma Solve Inc 32-0025506

Taxable Income		
Total income	3,179,477	
Total deductions	1,784,084	
Taxable income before NOL / special deductions	1,395,393	
Net operating loss deduction		
Special deductions		
Taxable income		1,395,393
Tax Computation		
Income tax	293,033	
Base erosion minimum tax		
Foreign tax credit		
General business credit		
Other credits		
Personal holding company tax		
Other taxes		
Additional taxes		
Total tax		293,033
Payments and Penalties		
Estimated tax payments	168,000	
Extension payment	150,000	
Other payments / credits		
Estimated tax penalty (Form 2220)	2,625	
Penalties and interest		
Total payments and penalties		315,375
Tax due		
Overpayment credited to next year's estimated tax		22,342
Refund		

Next Year's Estimates

1st quarter	
2nd quarter	124,258
3rd quarter	73,300
4th quarter	73,300
Total	270,858

Schedule L

	Prior Year	Current Year
Assets	1,381,328	3,040,837
Liabilities	1,381,328	3,040,837
Difference	0	0

Schedule M-1

Schedule M-1	1,395,393
Page 1	1,395,393
Difference	0

Schedule M-2

Schedule M-2	2,659,172
Schedule L	2,659,172
Difference	0

Schedule M-3

Schedule M-3	
Page 1	
Difference	0

Form **8879-C**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for Form 1120

For calendar year 2021, or tax year beginning ____________ , ending ____________

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to** *www.irs.gov/Form8879C* **for the latest information.**

OMB No. 1545-0123

2021

Name of corporation	Employer identification number
Sigma Solve Inc	32-0025506

Part I **Tax Return Information** (Whole dollars only)

1	Total income (Form 1120, line 11)	1	3,179,477
2	Taxable income (Form 1120, line 30)	2	1,395,393
3	Total tax (Form 1120, line 31)	3	293,033
4	Amount owed (Form 1120, line 35)	4	
5	Overpayment (Form 1120, line 36)	5	22,342

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 2021 electronic income tax return and accompanying schedules and statements 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 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 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 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 ______________________ (ERO firm name) to enter my PIN ______ (do not enter all zeros) as my signature on the corporation's 2021 electronically filed income tax return.

☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2021 electronically filed income tax return.

Officer's signature ▶ ______________________ Date ▶ 08/10/22 Title ▶ OFFICER

BIREN ZAVERCHAND

Part III **Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 65781525506 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2021 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 ▶ Ronald S. Friedman, CPA Date ▶ 08/10/22

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

Form **7004**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ **File a separate application for each return.**
▶ **Go to** *www.irs.gov/Form7004* **for instructions and the latest information.**

OMB No. 1545-0233

Print or Type

Name
Sigma Solve Inc

Identifying number
32-0025506

Number, street, and room or suite no. (If P.O. box, see instructions.)
1560 Sagrass Coorporate Parkway

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)
Sunrise FL 33323

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I **Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for 12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II **All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . . ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . . ▶ ☐
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . . . . . ▶ ☐

5a The application is for calendar year 20 21 , or tax year beginning . . . . . . , and ending . . . .

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions–attach explanation.)

6	Tentative total tax	6	150,000
7	**Total** payments and credits. See instructions	7	0
8	**Balance due.** Subtract line 7 from line 6. See instructions	8	150,000

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

DAA

Form **1120** Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2021 or tax year beginning , ending

▶ Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2021

A Check if:
- **1a** Consolidated return (attach Form 851) ☐
- **b** Life/nonlife consolidated return ☐
- **2** Personal holding co. (attach Sch. PH) ☐
- **3** Personal service corp. (see instructions) ☐
- **4** Schedule M-3 attached ☐

TYPE OR PRINT

Name: Sigma Solve Inc

Number, street, and room or suite no. If a P.O. box, see instructions.: 1560 Sagrass Coorporate Parkway

City or town, state, or province, country, and ZIP or foreign postal code: Sunrise FL 33323

B Employer identification number: 32-0025506

C Date incorporated: 09/20/2006

D Total assets (see instructions): $ 3,040,837

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income

1a	Gross receipts or sales	1a	4,490,636		
b	Returns and allowances	1b	33,414		
c	Balance. Subtract line 1b from line 1a			1c	4,457,222
2	Cost of goods sold (attach Form 1125-A)			2	1,279,186
3	Gross profit. Subtract line 2 from line 1c			3	3,178,036
4	Dividends and inclusions (Schedule C, line 23)			4	
5	Interest			5	117
6	Gross rents			6	
7	Gross royalties			7	
8	Capital gain net income (attach Schedule D (Form 1120))			8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
10	Other income (see instructions—attach statement) See Stmt 1			10	1,324
11	**Total income.** Add lines 3 through 10 ▶			11	3,179,477

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12	284,096
13	Salaries and wages (less employment credits)			13	529,792
14	Repairs and maintenance			14	535
15	Bad debts			15	
16	Rents			16	19,484
17	Taxes and licenses			17	101,832
18	Interest (see instructions)			18	751
19	Charitable contributions			19	
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	26,037
21	Depletion			21	
22	Advertising			22	9,803
23	Pension, profit-sharing, etc., plans			23	
24	Employee benefit programs			24	1,288
25	Reserved for future use			25	
26	Other deductions (attach statement) See Stmt 2			26	810,466
27	**Total deductions.** Add lines 12 through 26 ▶			27	1,784,084
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	1,395,393
29a	Net operating loss deduction (see instructions)	29a			
b	Special deductions (Schedule C, line 24)	29b			
c	Add lines 29a and 29b			29c	

Tax, Refundable Credits, and Payments

30	**Taxable income.** Subtract line 29c from line 28. See instructions	30	1,395,393
31	Total tax (Schedule J, Part I, line 11)	31	293,033
32	Reserved for future use	32	
33	Total payments and credits (Schedule J, Part III, line 23)	33	318,000
34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ▶ X	34	2,625
35	**Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	
36	**Overpayment.** If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	22,342
37	Enter amount from line 36 you want: **Credited to 2022 estimated tax** ▶ 22,342 **Refunded** ▶	37	

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.

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

Signature of officer: BIREN ZAVERCHAND Date: Title: OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Ronald S. Friedman, CPA	Ronald S. Friedman, CPA	08/10/22		P00066519

Firm's name ▶ Friedman CPA Group — Firm's EIN ▶ 65-0124351

Firm's address ▶ 1776 N Pine Island Rd Ste 314, Plantation, FL 33322 — Phone no. 954-315-7100

Schedule C	Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (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	**Subtotal.** 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	**Total dividends and inclusions.** Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	**Total special deductions.** Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

DAA

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ▶ ☐				
2	Income tax. See instructions			2	293,033
3	Base erosion minimum tax (attach Form 8991)			3	
4	Add lines 2 and 3			4	293,033
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
6	**Total credits.** Add lines 5a through 5e			6	0
7	Subtract line 6 from line 4			7	293,033
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f			
g	Other (see instructions—attach statement)	9g			
10	**Total.** Add lines 9a through 9g			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	293,033

Part II—Reserved For Future Use

12	Reserved for future use	12	

Part III–Payments and Refundable Credits

13	2020 overpayment credited to 2021			13	
14	2021 estimated tax payments			14	168,000
15	2021 refund applied for on Form 4466			15	( )
16	Combine lines 13, 14, and 15			16	168,000
17	Tax deposited with Form 7004			17	150,000
18	Withholding (see instructions)			18	
19	**Total payments.** Add lines 16, 17, and 18			19	318,000
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b			
c	Reserved for future use	20c			
d	Other (attach statement–see instructions)	20d			
21	**Total credits.** Add lines 20a through 20d			21	
22	Reserved for future use			22	
23	**Total payments and credits.** Add lines 19 and 21. Enter here and on page 1, line 33			23	318,000

Form 1120 (2021) **Sigma Solve Inc** **32-0025506** Page **4**

Schedule K **Other Information** (see instructions) **Stmt 3**

		Yes	No
1	Check accounting method: a [X] Cash b [ ] Accrual c [ ] Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 518210		
b	Business activity ▶ Software		
c	Product or service ▶ Software Consulting		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	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	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
5	At the end of the tax year, did the corporation:		
a	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 **Form 851,** 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

		Yes	No
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.		X

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

		Yes	No
6	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 **Form 5452,** 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.		X
7	At any time during the 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:	X	
	(a) Percentage owned ▶ 51.000 and **(b)** Owner's country ▶ India		
	(c) The corporation may have to file **Form 5472,** 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 ▶		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ [ ] If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ [ ] 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.		
12	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
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** 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 the tax year ▶ $		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?		X
b	If "Yes," did or will the corporation file required Form(s) 1099?		
16	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
17	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
18	Did the 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
19	During the 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
20	Is the corporation operating on a cooperative basis?		X
21	During the 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 ▶ $		
22	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24	Does the corporation satisfy one or more of the following? See instructions		X
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
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 $26 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
	If "Yes," complete and attach Form 8990.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter amount from Form 8996, line 15 ▶ $		
26	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		

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		1,063,572		215,908
2a Trade notes and accounts receivable	282,423		582,026	
b Less allowance for bad debts	(0)	282,423	(0)	582,026
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (att. stmt.) Stmt 4		0		180,500
7 Loans to shareholders		0		4,167
8 Mortgage and real estate loans				
9 Other investments (attach stmt.) Stmt 5		0		2,000,857
10a Buildings and other depreciable assets	120,312		165,303	
b Less accumulated depreciation	(84,979)	35,333	(107,924)	57,379
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 stmt.)				
15 Total assets		1,381,328		3,040,837
Liabilities and Shareholders' Equity				
16 Accounts payable		0		9,154
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.) Stmt 6		130,234		36,902
19 Loans from shareholders		1,621		833
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach statement)				
22 Capital stock: a Preferred stock				
b Common stock	81,700	81,700	81,700	81,700
23 Additional paid-in capital		253,119		253,119
24 Retained earnings—Appropriated (att. stmt.)				
25 Retained earnings—Unappropriated		914,654		2,659,172
26 Adjustments to SH equity (att. stmt.) Stmt 7		0		-43
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		1,381,328		3,040,837

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	1,744,518	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $; Stmt 9 389,387	389,387
2 Federal income tax per books			
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): a Depreciation $ 3,091; b Charitable contributions $	3,091
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $; b Charitable contributions $; c Travel and entertainment $; Stmt 8 43,353	43,353	9 Add lines 7 and 8	392,478
6 Add lines 1 through 5	1,787,871	10 Income (page 1, line 28)—line 6 less line 9	1,395,393

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

1 Balance at beginning of year	914,654	5 Distributions: a Cash	
2 Net income (loss) per books	1,744,518	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	2,659,172	8 Balance at end of year (line 4 less line 7)	2,659,172

Form **1125-A**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

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

OMB No. 1545-0123

Name	Employer identification number
Sigma Solve Inc	32-0025506

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) Stmt 10	5	1,279,186
6	**Total.** Add lines 1 through 5	6	1,279,186
7	Inventory at end of year	7	
8	**Cost of goods sold.** 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	1,279,186

9a Check all methods used for valuing closing inventory:
(i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

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 ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see instructions. Form **1125-A** (Rev. 11-2018)

Form **1125-E**
(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Compensation of Officers

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**

▶ **Information about Form 1125-E and its separate instructions is at** *www.irs.gov/form1125e.*

OMB No. 1545-0123

Name: Sigma Solve Inc

Employer identification number: 32-0025506

Note: Complete Form 1125-E only if total receipts are $500,000 or more. See instructions for definition of total receipts.

	(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned (d) Common	Percent of stock owned (e) Preferred	(f) Amount of compensation
1	Biren Zaverchand	368-19-5917	100.000 %	%	%	142,048
	Prerak Parikh	768-14-0023	100.000 %	%	%	142,048
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
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			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	

2	Total compensation of officers	2	284,096
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	284,096

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

▶ Attach to the corporation's tax return.
▶Go to *www.irs.gov/Form2220* for instructions and the latest information.

OMB No. 1545-0123

2021

Name	Employer identification number
Sigma Solve Inc	32-0025506

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)			1	293,033
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a			
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b			
c	Credit for federal tax paid on fuels (see instructions)	2c			
d	**Total.** Add lines 2a through 2c			2d	
3	Subtract line 2d from line 1. If the result is less than $500, **do not** complete or file this form. The corporation does not owe the penalty			3	293,033
4	Enter the tax shown on the corporation's 2020 income tax return. See instructions. **Caution:** If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		Not applicable	4	
5	**Required annual payment.** Enter the **smaller** of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3			5	293,033

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 ☐ The corporation is using the adjusted seasonal installment method.

7 ☐ The corporation is using the annualized income installment method.

8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

			(a)	(b)	(c)	(d)
9	**Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th (*Form 990-PF filers:* Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/15/21	06/15/21	09/15/21	12/15/21
10	**Required installments.** If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	73,258	73,259	73,258	73,258
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	42,000	42,000	42,000	42,000
	Complete lines 12 through 18 of one column before going to the next column.					
12	Enter amount, if any, from line 18 of the preceding column	12				
13	Add lines 11 and 12	13		42,000	42,000	42,000
14	Add amounts on lines 16 and 17 of the preceding column	14		31,258	62,517	93,775
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	42,000	10,742	0	0
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0	20,517	
17	**Underpayment.** If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	31,258	62,517	73,258	73,258
18	**Overpayment.** If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form 2220 (2021) **Sigma Solve Inc** 32-0025506 Page **2**

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. *(C corporations with tax years ending June 30 and S corporations:* Use 3rd month instead of 4th month. *Form 990-PF and Form 990-T filers:* Use 5th month instead of 4th month.) See instructions	19	See Worksheet			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20				
21 Number of days on line 20 after 4/15/2021 and before 7/1/2021	21				
22 Underpayment on line 17 x (Number of days on line 21 / 365) x 3% (0.03)	22	$	$	$	$
23 Number of days on line 20 after 6/30/2021 and before 10/1/2021	23				
24 Underpayment on line 17 x (Number of days on line 23 / 365) x 3% (0.03)	24	$	$	$	$
25 Number of days on line 20 after 9/30/2021 and before 1/1/2022	25				
26 Underpayment on line 17 x (Number of days on line 25 / 365) x 3% (0.03)	26	$	$	$	$
27 Number of days on line 20 after 12/31/2021 and before 4/1/2022	27				
28 Underpayment on line 17 x (Number of days on line 27 / 365) × 3% (0.03)	28	$	$	$	$
29 Number of days on line 20 after 3/31/2022 and before 7/1/2022	29				
30 Underpayment on line 17 x (Number of days on line 29 / 365) x *%	30	$	$	$	$
31 Number of days on line 20 after 6/30/2022 and before 10/1/2022	31				
32 Underpayment on line 17 x (Number of days on line 31 / 365) x *%	32	$	$	$	$
33 Number of days on line 20 after 9/30/2022 and before 1/1/2023	33				
34 Underpayment on line 17 x (Number of days on line 33 / 365) x *%	34	$	$	$	$
35 Number of days on line 20 after 12/31/2022 and before 3/16/2023	35				
36 Underpayment on line 17 x (Number of days on line 35 / 365) x *%	36	$	$	$	$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	$	$	$	$

38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns . . . **38** $ **2,625**

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at *www.irs.gov.* You can also call 1-800-829-4933 to get interest rate information.

Form **2220**

Underpayment of Estimated Tax by Corporations Worksheet

2021

For calendar year 2021 or tax year beginning , ending

Name	Employer Identification Number
Sigma Solve Inc	32-0025506

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Due date of estimated payment	04/15/21	06/15/21	09/15/21	12/15/21
Amount of underpayment	31,258	62,517	73,258	73,258
Withholding				

	1st Pymt	2nd Pymt	3rd Pymt	4th Pymt	5th Pymt
Date of payment	04/15/21	06/15/21	09/15/21	12/15/21	
Amount of payment	42,000	42,000	42,000	42,000	

Qtr	From	To	Underpayment	Days	Rate	Penalty
1	4/15/21	6/15/21	31,258	61	3.00	157
2	6/15/21	9/15/21	62,517	92	3.00	473
2	9/15/21	12/15/21	20,517	91	3.00	153
3	9/15/21	12/15/21	73,258	91	3.00	548
3	12/15/21	3/31/22	51,775	106	3.00	451
3	3/31/22	4/15/22	51,775	15	4.00	85
4	12/15/21	3/31/22	73,258	106	3.00	638
4	3/31/22	4/15/22	73,258	15	4.00	120
	Total Penalty					2,625

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

▶ **Go to** *www.irs.gov/Form4562* **for instructions and the latest information.**

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return: **Sigma Solve Inc**

Identifying number: **32-0025506**

Business or activity to which this form relates: **Regular Depreciation**

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,181

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	22,856
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	26,037
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Sigma Solve Inc **32-0025506**

Form 4562 (2021) Page **2**

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? X Yes ☐ No **24b** If "Yes," is the evidence written? X Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
RANGE ROWER	09/29/19	100.00 %	46,252	28,152	5.0	200DBHY	6,756	
BMW	12/21/20	100.00 %	74,990	56,890	5.0	200DBHY	16,100	
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	22,856	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		X
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39 Do you treat all use of vehicles by employees as personal use?		X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		X

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

Statement 1 - Form 1120, Page 1, Line 10 - Other Income

Description	Amount
Cash Back	$ 1,324
Total	$ 1,324

Statement 2 - Form 1120, Page 1, Line 26 - Other Deductions

Description	Amount
Bank charges	$ 1,048
Client Gifts	1,996
Consulting fees	603,784
Dues and subscriptions	56,678
Insurance- general	1,099
Insurance- group health, life	32,831
Miscellaneous	-3
Office supplies and other	18,635
Professional fees	29,877
Trade shows	699
Travel	30,114
Utilities	5,392
Vehicle and transportation	12,433
100% of Meals	15,883
Total	$ 810,466

Statement 3 - Form 1120 - Information Related to PPP Loan

Sigma Solve Inc
1560 Sagrass Coorporate Parkway
Sunrise, FL 33323
32-0025506

1. Applicable section of Rev. Proc. 2021-48 is section
2. Amount of tax-exempt income from forgiveness of the PPP loan treated as received or accrued during the tax year is $89,784
3. Was forgiveness of the PPP loan granted as of the date the return is filed? Yes

Statement 4 - Form 1120, Page 6, Schedule L, Line 6 - Other Current Assets

Description	Beginning of Year	End of Year
Employee advance	$ 0	$ 12,500
Prepaid expenses	0	168,000
Total	$ 0	$ 180,500

Statement 5 - Form 1120, Page 6, Schedule L, Line 9 - Other Investments

Description	Beginning of Year	End of Year
Other investments	$ 0	$ 2,000,857
Total	$ 0	$ 2,000,857

Statement 6 - Form 1120, Page 6, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
Credit Card Payable	$ 518	$ 9,703
Payroll tax Payable	6,648	26,342
Wages Payable	33,284	0
PPP Loan	89,784	0
Unrealized Gain on investment	0	857
Total	$ 130,234	$ 36,902

Statement 7 - Form 1120, Page 6, Schedule L, Line 26 - Adjustments to Shareholders' Equity

Description	Beginning of Year	End of Year
Prior Perior adjustment	$ 0	$ -43
Total	$ 0	$ -43

Statement 8 - Form 1120, Page 6, Schedule M-1, Line 5 - Expenses on Books Not on Return

Description	Amount
Penalties	$ 7,564
Bad Debts	26,635
Accrual to Cash - AP Change	9,154
Total	$ 43,353

Statement 9 - Form 1120, Page 6, Schedule M-1, Line 7 - Income on Books Not on Return

Description	Amount
PPP Loan Forgiveness	$ 89,784
Accrual to cash- AR increase	299,603
Total	$ 389,387

Statement 10 - Form 1125-A, Line 5 - Other Costs

Description		Amount
CGS-Other costs	$	1,279,186
Total	$	1,279,186

14400000 Sigma Solve Inc
32-0025506
FYE: 12/31/2021

Federal Asset Report
Form 1120, Page 1

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Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
5	FURNITURE	7/18/18	2,650			X	0	7	HY	200DB	2,650	0
			2,650				0				2,650	0
Other Depreciation:												
1	AUTO	8/23/13	35,000				35,000	5	MO	200DB	31,819	3,181
2	COMPUTER	7/01/17	2,754				2,754	7	MO	200DB	2,754	0
3	FURNITURE	7/01/17	2,545				2,545	7	MO	200DB	2,545	0
4	PHONE	11/01/17	1,111				1,111	5	MO	200DB	1,111	0
	Total Other Depreciation		41,410				41,410				38,229	3,181
	Total ACRS and Other Depreciation		41,410				41,410				38,229	3,181
Listed Property:												
6	RANGE ROWER	9/29/19	46,252			X	28,152	5	HY	200DB	24,051	6,756
7	BMW	12/21/20	74,990			X	56,890	5	HY	200DB	18,100	16,100
			121,242				85,042				42,151	22,856
	Grand Totals		165,302				126,452				83,030	26,037
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		165,302				126,452				83,030	26,037

14400000 Sigma Solve Inc
32-0025506
FYE: 12/31/2021

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Bonus Depreciation Report
Form 1120, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
5	FURNITURE	7/18/18	2,650		0	0	2,650	0
6	RANGE ROWER	9/29/19	46,252	100	0	0	18,100	28,152
7	BMW	12/21/20	74,990	100	0	0	18,100	56,890
		Grand Total	123,892		0	0	38,850	85,042

Future Depreciation Report FYE: 12/31/22

Form 1120, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT	ACE
Prior MACRS:						
5	FURNITURE	7/18/18	2,650	0	0	0
			2,650	0	0	0
Other Depreciation:						
1	AUTO	8/23/13	35,000	0	0	0
2	COMPUTER	7/01/17	2,754	0	0	0
3	FURNITURE	7/01/17	2,545	0	0	0
4	PHONE	11/01/17	1,111	0	0	0
	Total Other Depreciation		41,410	0	0	0
	Total ACRS and Other Depreciation		41,410	0	0	0
Listed Property:						
6	RANGE ROWER	9/29/19	46,252	4,054	0	0
7	BMW	12/21/20	74,990	9,700	0	0
			121,242	13,754	0	0
	Grand Totals		165,302	13,754	0	0

Federal Estimated Tax Payments Worksheet

Form **1120/ 1120-S** — **2022**

For calendar year 2022 or tax year beginning , ending

Name	Employer Identification Number
Sigma Solve Inc	32-0025506

1.	Tax			**1.**	293,033
2.	Tax increase/decrease			**2.**	
3.	Net tax			**3.**	293,033
4.	If large corporation, 2022 expected liability			**4.**	

	Estimate 1	Estimate 2	Estimate 3	Estimate 4
5. Estimates before rounding, overpayment applied and estimates already paid:		146,517	73,258	73,258
6. Estimates after rounding, but before overpayment applied and estimates already paid:		146,600	73,300	73,300
Less: **7.** 2021 overpayment applied to 2022 estimates:		22,342		
Less: **8.** 2022 estimates already paid:				
9. Final estimates after rounding, overpayment applied and estimates already paid:		124,258	73,300	73,300
10. Estimate due dates:	04/18/22	06/15/22	09/15/22	12/15/22

Form **1120/ 1120-S**

Electronic Filing - PDF Attachment Worksheet

For calendar year 2021 or tax year beginning , ending

2021

Name: Sigma Solve Inc

Employer Identification Number: 32-0025506

Title	Attachment Source	Proforma
AUTOMATICALLY ATTACHED TO RETURN		
Underpayment of Estimated Tax by Corporation Worksheet	UNDERPAYMENTOFESTIMATEDTAXBYCORPORATIONWORKSHEET.PDF	

Form 1120, Page 1, Line 1a - Gross Receipts or Sales

Description	Amount
Gross receipts or sales	$ 4,490,636
Total	$ 4,490,636

Form 1120, Page 1, Line 1b - Returns and Allowances

Description	Amount
Returns and allowances	$ 33,414
Total	$ 33,414

Form 1120, Page 1, Line 5 - Interest

Description	Amount
Interest income-other than US	$ 117
Total	$ 117

Form 1120, Page 1, Line 17 - Taxes and Licenses

Description	Amount
Payroll	$ 48,068
Other	53,764
Total	$ 101,832

Form 1120, Page 1, Line 18 - Interest

Description	Amount
Interest expense	$ 751
Total	$ 751

Form 1120, Page 1, Line 24 - Employee Benefit Programs

Description	Amount
Employee Benefit Program	$ 1,288
Total	$ 1,288

Form 1120, Page 6, Schedule L, Line 2a - Trade Notes and Accounts Receivable

Description	Beginning of Year	End of Year
Trade notes & accounts receiv	$ 282,423	$ 582,026
Total	$ 282,423	$ 582,026

Form 1120, Page 6, Schedule L, Line 7 - Loans to Shareholders

Description	Beginning of Year	End of Year
Biren	$ 0	$ 4,167
Total	$ 0	$ 4,167

Form 1120, Page 6, Schedule L, Line 19 - Loans from Shareholders

Description	Beginning of Year	End of Year
	$ 1,621	$ 833
Total	$ 1,621	$ 833

Form 1120, Page 6, Schedule L, Line 23 - Additional Paid-In Capital

Description	Beginning of Year	End of Year
Paid-in or capital surplus	$ 253,119	$ 253,119
Total	$ 253,119	$ 253,119