

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

SIGMA SOLVE, INC.
1560 SAGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

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CliftonLarsonAllen LLP
CLAconnect.com

SIGMA SOLVE, INC.
1120 INCOME TAX RETURN
FOR YEAR ENDED DECEMBER 31, 2022



Sigma Solve, Inc.
1560 SAGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

Sigma Solve, Inc.:

We have prepared and enclosed your 2022 Corporation income tax returns for the year ended December 31, 2022.

Federal Income Tax Return:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-CORP to our office as soon as possible, but no later than by October 16, 2023.

Pay the balance due of \$46,466 in full on or before October 16, 2023.

Deposit your funds using the IRS electronic remittance processing system, EFTPS. Taxpayers can make payments online at www.eftps.gov or by calling EFTPS Customer Service at 1-800-555-3453. EFTPS deposits must be initiated during business hours at least 1 business day before the date the deposit is due. If you are using the ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

This return includes a penalty for underpayment of estimated tax of \$13,882.

Federal Estimated Tax Vouchers:

The due dates and required payments for the U.S. Corporate Estimated Income Tax, Form 1120-W, are as follows:

- Installment No. 1 by 04/18/23 \$117,750
- Installment No. 2 by 06/15/23 \$117,750
- Installment No. 3 by 09/15/23 \$117,750
- Installment No. 4 by 12/15/23 \$117,750

Deposit your funds using the IRS electronic remittance processing system, EFTPS.

Florida Income Tax Return:

The Florida Form F-1120 return has qualified for electronic filing. Please review your return for completeness and accuracy. We will then transmit your return electronically to the Florida DOR. Do not mail the paper copy of the return to the Florida DOR. Please return federal Form 8879-CORP to us as soon as possible, but no later than by November 1, 2023 the filing deadline.

Your payment should be made as instructed below on or before November 1, 2023.

Mail a check or money order for \$60,212, payable to Florida Department of Revenue. Write your FEIN and the tax type on the check and mail to:

Florida DOR
5050 W Tennessee Street
Tallahassee, FL 32399-0135

Florida Estimated Tax Vouchers:

The Florida Estimated Income tax due dates and required payments are as follows:

- Installment No. 1 by 05/31/23 \$13,790
- Installment No. 2 by 06/30/23 \$13,790
- Installment No. 3 by 09/30/23 \$13,790
- Installment No. 4 by 12/31/23 \$13,790

These payments must be filed and paid electronically via the Florida Department of Revenue website at:

<http://floridarevenue.com/dor/eservices/filepay.html>

Georgia Income Tax Return:

The Georgia Form 600 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-C to our office. We will then transmit your return electronically to the GA DOR. Do not mail the paper copy of the return to the GA DOR. Please return Form 8453-C to us as soon as possible, but no later than by October 16, 2023 the filing deadline.

Your payment should be made as instructed below on or before October 16, 2023.

Enclose a check or money order for \$2,221, payable to Georgia Department of Revenue. Separately mail Form PV CORP with payment to:

Processing Center
Georgia Department of Revenue
P.O. Box 740317
Atlanta, GA 30374-0317

Georgia Estimated Tax Vouchers:

The Georgia Estimated Income tax due dates and required payments are as follows:

- Installment No. 1 by 04/18/23 \$560
- Installment No. 2 by 06/15/23 \$560
- Installment No. 3 by 09/15/23 \$560
- Installment No. 4 by 12/15/23 \$560

Mail the Georgia 602ES Estimated tax payments to:

Processing Center

Georgia Department of Revenue
P.O. Box 105136
Atlanta, Georgia 30348-5136

Texas Income Tax Return:

The Texas Form 05-169 and 05-102 return has qualified for electronic filing. Please review your return for completeness and accuracy. We will then transmit your return electronically to the Texas Comptroller. Do not mail the paper copy of the return to the Texas Comptroller. Please return federal Form 8879-CORP to us as soon as possible, but no later than by November 15, 2023 the filing deadline.

Your payment should be made as instructed below on or before November 15, 2023.

Enclose a check or money order for \$1,971.59, payable to Texas Comptroller. Separately mail Form 05-170 with payment to:

Texas Comptroller of Public Accts
P.O. Box 149348
Austin, TX 78714-9348

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We encourage you to pay taxes due electronically, if applicable. Visit the Tax Payment Website List on CLACONNECT.com for a list of federal and state electronic payment options: <https://www.claconnect.com/resources/tools/tax-payment-sites>
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP



July 13, 2023

Sigma Solve, Inc.
1560 SAGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

Sigma Solve, Inc.:

Enclosed are your 2022 corporate tax returns and 2023 estimated tax vouchers, as follows...

2022 U.S. Corporation Income Tax Return

2023 Federal Estimated Tax Worksheet

2022 Florida Corporation Income Tax Return

2023 Florida Estimated Tax Vouchers

2022 Georgia Corporation Income Tax Return

2023 Georgia Estimated Tax Vouchers

2023 Texas E-Z Computation Report

Your copy should be retained for your files.

A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We encourage you to pay taxes due electronically, if applicable. Visit the Tax Payment Website List on CLAConnect.com for a list of federal and state electronic payment options: <https://www.claconnect.com/resources/tools/tax-payment-sites>
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.

Sincerely,

CliftonLarsonAllen LLP



CliftonLarsonAllen LLP
CLAconnect.com

SIGMA SOLVE, INC.
1120 INCOME TAX RETURN
FOR YEAR ENDED DECEMBER 31, 2022

2022 TAX RETURN FILING INSTRUCTIONS

U.S. CORPORATION INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

To be Signed and Dated By:

The appropriate corporate officer(s).

Amount of Tax:

Total tax	\$	470,967
Less: payments and credits	\$	438,383
Plus: interest and penalties	\$	13,882
Balance Due	\$	46,466

Overpayment:

Not applicable

Make Check Payable To:

Deposit your funds using the IRS electronic remittance processing system, EFTPS.

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. After you have reviewed the return for accuracy, please sign, date and return Form 8879-CORP to our office. We will transmit your return electronically to the IRS, and no further action is required.

Return Must be Mailed on or Before:

Return federal Form 8879-CORP to us by October 16, 2023.

Special Instructions:

Your payment should be made as instructed below on or before October 16, 2023.

Deposit your funds using the IRS electronic remittance processing system, EFTPS. Taxpayers can make payments online at www.eftps.gov or by calling EFTPS Customer Service at 1-800-555-3453. EFTPS deposits must be initiated during business hours at least 1 business day before the date the deposit is due. If you are using the ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

2023 ESTIMATED TAX FILING INSTRUCTIONS

CORPORATION ESTIMATED INCOME TAX

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS COORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

Amount of Tax:

Total Estimated Tax	\$	471,000
Less credit from prior year	\$	0
Less amount paid on 2023 Estimate	\$	0
Balance Due	\$	471,000

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No. 1	\$ 117,750	April 18, 2023
No. 2	\$ 117,750	June 15, 2023
No. 3	\$ 117,750	September 15, 2023
No. 4	\$ 117,750	December 15, 2023

Make Check Payable To:

Not applicable

Mail Voucher and Check (if applicable) To:

Deposit your funds using the IRS electronic remittance processing system, EFTPS.

Special Instructions:

Deposit your funds using the IRS electronic remittance processing system, EFTPS. Taxpayers can make payments online at www.eftps.gov or by calling EFTPS Customer Service at 1-800-555-3453. EFTPS deposits must be initiated during business hours at least 1 business day before the date the deposit is due. If you are using the ACH Credit or Same-Day Fedwire methods, please check with the appropriate financial institution for the deadline to ensure timely transmission of funds.

Form **8879-CORP**

E-file Authorization for Corporations

(December 2022)

For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20__

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.

Name of corporation

SIGMA SOLVE, INC.

Employer identification number

32-0025506

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	3,976,683.
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	

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

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

Officer's PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 99999 as my signature on the corporation's electronically filed income tax return.
ERO firm name do not enter all zeros

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

Officer's signature ***** THIS IS NOT A FILEABLE COPY ***** Date _____ Title OFFICER

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 23591155902
do not enter all zeros

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

ERO's signature CLIFTONLARSONALLEN LLP Date 07/13/23

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-CORP** (12-2022)

LHA

Estimated Tax for Corporations

For calendar year, or tax year

beginning _____, and ending _____

2023

▶ Keep for the corporation's records - Do not send to the Internal Revenue Service.

Estimated Tax Computation

1	Taxable income expected for the tax year	1				
2	Multiply line 1 by 21% (0.21)		2			
3	Tax credits		3			
4	Subtract line 3 from line 2		4			
5	Other taxes		5			
6	Total tax. Add lines 4 and 5		6			
7	Credit for federal tax paid on fuels and other refundable credits		7			
8	Subtract line 7 from line 6. Note: If the result is less than \$500, the corporation is not required to make estimated tax payments		8			
9a	Enter the tax shown on the corporation's 2022 tax return. 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 8 on line 9b		9a		470,967.	
b	Enter the smaller of line 8 or line 9a. If the corporation is required to skip line 9a, enter the amount from line 8		9b		470,967.	
				ADJUSTED TO	471,000.	
		(a)	(b)	(c)	(d)	
10	Installment due dates	10	04/18/2023	06/15/2023	09/15/2023	12/15/2023
11	Required installments. Enter 25% of line 9b in columns (a) through (d). If the corporation uses the annualized income installment method, or adjusted seasonal installment method, or is a "large corporation," see the instructions for the amount to enter	11	117,750.	117,750.	117,750.	117,750.

Form **1120-W**

AMOUNT ALREADY PAID	0.	TOTAL OVERPAYMENT	0.
OVERPAYMENT APPLIED	0.	AMOUNT REFUNDED	0.
NO. OF INSTALLMENTS REQUIRED	4		

U.S. Corporation Income Tax Return

Department of the Treasury
Internal Revenue Service

2022

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

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	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) \$ 4,818,470.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a Gross receipts or sales	1a	6,672,499.	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a			6,672,499.
	2 Cost of goods sold (attach Form 1125-A)			2,735,577.
	3 Gross profit. Subtract line 2 from line 1c			3,936,922.
	4 Dividends and inclusions (Schedule C, line 23)			10,173.
	5 Interest		SEE STATEMENT 1	6,486.
	6 Gross rents			
	7 Gross royalties			
	8 Capital gain net income (attach Schedule D (Form 1120))			
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			
10 Other income (attach statement)		SEE STATEMENT 2	23,102.	
11 Total income. Add lines 3 through 10			3,976,683.	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)			356,518.
	13 Salaries and wages (less employment credits)			229,659.
	14 Repairs and maintenance			
	15 Bad debts			137,808.
	16 Rents			30,447.
	17 Taxes and licenses		SEE STATEMENT 3	166,616.
	18 Interest (see instructions)			462.
	19 Charitable contributions		SEE STATEMENT 4 AND SEE STATEMENT 5	2,000.
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			22,494.
	21 Depletion			
	22 Advertising			38,538.
	23 Pension, profit-sharing, etc., plans			162,286.
	24 Employee benefit programs			27,991.
	25 Reserved for future use			
	26 Other deductions (attach statement)		SEE STATEMENT 6	315,981.
	27 Total deductions. Add lines 12 through 26			1,490,800.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			2,485,883.
	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			2,485,883.
	31 Total tax (Schedule J, Part I, line 11)			470,967.
	32 Reserved for future use			
	33 Total payments and credits (Schedule J, Part III, line 23)			438,383.
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>			13,882.
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed			46,466.
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid			
37 Enter amount from line 36 you want: Credited to 2023 estimated tax Refunded				

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

Signature of officer _____	Date _____	OFFICER	May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Title _____			

Paid	Print/Type preparer's name MANESH MAKWANA	Preparer's signature MANESH MAKWANA	Date 07/13/23	Check if self-employed <input type="checkbox"/>	PTIN P00391914
Preparer Use Only	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749	Firm's address 150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA 19406		
			Phone no. (215) 643-3900		

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	
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	STMT 7	10,173.	
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	10,173.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. See instructions		2	522,035.
3	Base erosion minimum tax amount (attach Form 8991)		3	
4	Add lines 2 and 3		4	522,035.
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c	51,068.	
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	51,068.
7	Subtract line 6 from line 4		7	470,967.
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	470,967.

Part II - Reserved For Future Use

12	Reserved for future use		12	
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Part III - Payments and Refundable Credits

13	2021 overpayment credited to 2022		13	22,342.
14	2022 estimated tax payments		14	416,041.
15	2022 refund applied for on Form 4466		15	()
16	Combine lines 13, 14, and 15		16	438,383.
17	Tax deposited with Form 7004		17	
18	Withholding (see instructions)		18	
19	Total payments. Add lines 16, 17, and 18		19	438,383.
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	438,383.

Form **1120** (2022)

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <u>518210</u>		
b	Business activity <u>SOFTWARE</u>		
c	Product or service <u>SOFTWARE CONSULTING</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
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

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.

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

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.	Yes	No
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: (a) Percentage owned _____ and (b) Owner's country _____ (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 _____	Yes	No
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.	Yes	No
9	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____	Yes	No
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) <u>3</u>	Yes	No
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.	Yes	No
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$ _____	Yes	No

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? 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 \$ _____		X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		X
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?		
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 If "Yes," enter the total amount of the disallowed deductions \$ _____		X
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)) If "Yes," complete and attach Form 8991.		X
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 \$27 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		

Form **1120** (2022)

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		215,909.		19,406.
2a Trade notes and accounts receivable	582,026.		761,402.	
b Less allowance for bad debts	()	582,026.	()	761,402.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 8		180,500.		
7 Loans to shareholders		4,167.		
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 9		2,000,857.		3,936,536.
10a Buildings and other depreciable assets	165,302.		165,302.	
b Less accumulated depreciation	(107,924.)	57,378.	(101,764.)	63,538.
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 (att. stmt.) STMT 10				37,588.
15 Total assets		3,040,837.		4,818,470.
Liabilities and Shareholders' Equity				
16 Accounts payable		9,154.		31,812.
17 Mortgages, notes, bonds payable in less than 1 year				1,665.
18 Other current liabilities (att. stmt.) STMT 11		36,902.		474,848.
19 Loans from shareholders		833.		
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (att. stmt.)				
22 Capital stock: a Preferred stock				
b Common stock	81,700.	81,700.	172,668.	172,668.
23 Additional paid-in capital		253,119.		253,119.
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		2,659,129.		3,884,358.
26 Adjustments to shareholders' equity (attach statement)				0.
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		3,040,837.		4,818,470.

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	1,211,875.	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	932,472.	Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
SEE STATEMENT 12	11,476.	8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ 15,372.	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____		STMT 14 257,275.	
c Travel and entertainment ... \$ _____			272,647.
STMT 13 602,707.	602,707.	9 Add lines 7 and 8	272,647.
6 Add lines 1 through 5	2,758,530.	10 Income (page 1, line 28) - line 6 less line 9	2,485,883.

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

1 Balance at beginning of year	2,659,129.	5 Distributions: a Cash	
2 Net income (loss) per books	1,211,875.	b Stock	
3 Other increases (itemize):		c Property	
SEE STATEMENT 15		6 Other decreases (itemize):	
	13,354.	7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	3,884,358.	8 Balance at end of year (line 4 less line 7)	3,884,358.

Cost of Goods Sold

(Rev. November 2018)

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1125A for the latest information.

Name: SIGMA SOLVE, INC. Employer Identification number: 32-0025506

Table with 2 columns: Description and Amount. Rows include Inventory at beginning of year, Purchases, Cost of labor, Additional section 263A costs (SEE STATEMENT 16), Other costs, Total (2,735,577), Inventory at end of year, and Cost of goods sold (2,735,577).

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

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

SIGMA SOLVE, INC.

Identifying number
32-0025506

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	51,068.
2	Passive activity credits from line 2 of all Parts III with box B checked 2		
3	Enter the applicable passive activity credits allowed for 2022. See instructions	3	
4	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
5	Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	51,068.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return 	7	522,035.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	8	0.
9	Add lines 7 and 8	9	522,035.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	522,035.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	522,035.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	124,259.
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14	
15	Enter the greater of line 13 or line 14	15	124,259.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	397,776.
17	Enter the smaller of line 6 or line 16	17	51,068.
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2022)

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2022. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	397,776.
28	Add lines 17 and 26	28	51,068.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	346,708.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2022. See instructions	33	
34	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
35	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	51,068.

SIGMA SOLVE, INC.

Identifying number

32-0025506

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		

1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
1b Advanced manufacturing production (Form 7207)	1b	
1c Increasing research activities (Form 6765)	1c	51,068.
1d Low-income housing (carryforward only) (see instructions)	1d	
1e Disabled access (Form 8826)*	1e	
1f Renewable electricity production (Form 8835)	1f	
1g Indian employment (Form 8845)	1g	
1h Orphan drug (Form 8820)	1h	
1i New markets (Form 8874)	1i	
1j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	
1k Employer-provided child care facilities and services (Form 8882)*	1k	
1l Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864)	1l	
1m Low sulfur diesel fuel production (Form 8896)	1m	
1n Distilled spirits (Form 8906)	1n	
1o Nonconventional source fuel (carryforward only)	1o	
1p Energy efficient home (Form 8908)	1p	
1q Energy efficient appliance (carryforward only)	1q	
1r Alternative motor vehicle (Form 8910)	1r	
1s Alternative fuel vehicle refueling property (Form 8911)	1s	
1t Enhanced oil recovery credit (Form 8830)	1t	
1u Mine rescue team training (Form 8923)	1u	
1v Agricultural chemicals security (carryforward only)	1v	
1w Employer differential wage payments (Form 8932)	1w	
1x Carbon oxide sequestration (Form 8933)	1x	
1y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
1z Qualified plug-in electric vehicle (carryforward only)	1z	
1aa Employee retention (Form 5884-A)	1aa	
1bb General credits from an electing large partnership (carryforward only)	1bb	
1zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	51,068.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
4b Work opportunity (Form 5884)	4b	
4c Biofuel producer (Form 6478)	4c	
4d Low-income housing (Form 8586)	4d	
4e Renewable electricity production (Form 8835)	4e	
4f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
4g Qualified railroad track maintenance (Form 8900)	4g	
4h Small employer health insurance premiums (Form 8941)	4h	
4i Increasing research activities (Form 6765)	4i	
4j Employer credit for paid family and medical leave (Form 8994)	4j	
4z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	51,068.

* See instructions for limitation on this credit.

Underpayment of Estimated Tax by Corporations

2022

Attach to the corporation's tax return.

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name SIGMA SOLVE, INC.	Employer identification number 32-0025506
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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	470,967.
2 a 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	470,967.
4 Enter the tax shown on the corporation's 2021 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		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	470,967.

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	04/18/2022	06/15/2022	09/15/2022	12/15/2022
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch 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	117,742.	117,742.	117,741.	117,742.
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	22,342.			192,544.
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				192,544.
14 Add amounts on lines 16 and 17 of the preceding column	14		95,400.	213,142.	330,883.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	22,342.			
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		95,400.	213,142.	
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	95,400.	117,742.	117,741.	117,742.
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.

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	STATEMENT	17		
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 4/15/2022 and before 7/1/2022	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 4\% (0.04)}{365}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 6\% (0.06)}{365}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{366}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
	3,189.	3,618.	4,394.	2,681.
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 \$			\$
				13,882.

* 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 **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2022

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service

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

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

SIGMA SOLVE, INC.

OTHER DEPRECIATION

32-0025506

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	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
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 2021 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2023. 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.)

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

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 2022	17	22,494.
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 <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 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 2022 Tax Year Using the Alternative Depreciation System

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 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 instr.	22	22,494.
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	

216251 12-08-22 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2022)

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? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and S/L status.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

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.

Table for Section B with 6 main rows (30-36) and 12 columns for vehicle-specific data (a-f) and availability (Yes/No).

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.

Table for Section C with 5 rows (37-41) and 3 columns (Question, Yes, No).

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

Table for Section C with 6 columns: (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 2022 tax year: SEE STATEMENT 18 47,185.

43 Amortization of costs that began before your 2022 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44 47,185.

2022 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

OTHER

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	FURNITURE	07/18/18	200DB	5.00		HY17	2,650.		2,650.			2,650.		0.	
2	AUTO	08/23/13	200DB	5.00		HY17	35,000.				35,000.	35,000.		0.	35,000.
3	COMPUTER	07/01/17	200DB	5.00		HY17	2,754.				2,754.	2,754.		0.	2,754.
4	FURNITURE	07/01/17	200DB	5.00		HY17	2,545.				2,545.	2,545.		0.	2,545.
5	PHONE	11/01/17	200DB	5.00		HY17	1,111.				1,111.	1,111.		0.	1,111.
6	RANGE ROWER	09/29/19	200DB	5.00		HY17	46,252.		18,100.		28,152.	12,707.		6,178.	18,885.
7	BMW	12/21/20	200DB	5.00		HY17	74,990.		18,100.		56,890.	16,100.		16,316.	32,416.
8	2022 IRC174 CAPITALIZED COSTS	06/30/22		60M		42	458,004.				458,004.			45,800.	45,800.
9	2022 IRC174 CAPITALIZED COSTS	06/30/22		180M		42	41,543.				41,543.			1,385.	1,385.
	* TOTAL OTHER DEPRECIATION & AMORT						664,849.		38,850.		625,999.	72,867.		69,679.	139,896.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						165,302.		38,850.	0.	126,452.	72,867.			92,711.
	ACQUISITIONS						499,547.		0.	0.	499,547.	0.			47,185.
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						664,849.		38,850.	0.	625,999.	72,867.			139,896.

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.

Attachment
 Sequence No. **676**

Identifying number

SIGMA SOLVE, INC.

32-0025506

Section A - Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia		1	
2	Basic research payments to qualified organizations	2		
3	Qualified organization base period amount	3		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6	Cost of supplies	6		
7	Rental or lease costs of computers	7		
8	Enter the applicable percentage of contract research expenses	8		
9	Total qualified research expenses. Add lines 5 through 8	9		
10	Enter fixed-base percentage, but not more than 16% (0.16)	10		%
11	Enter average annual gross receipts	11		
12	Multiply line 11 by the percentage on line 10	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Multiply line 9 by 50% (0.50)	14		
15	Enter the smaller of line 13 or line 14		15	
16	Add lines 1, 4, and 15		16	
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	

Section B - Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia		18	
19	Basic research payments to qualified organizations	19		
20	Qualified organization base period amount	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	0.
22	Add lines 18 and 21		22	0.
23	Multiply line 22 by 20% (0.20)		23	0.
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24		446,707.
25	Cost of supplies	25		
26	Rental or lease costs of computers	26		30,960.
27	Enter the applicable percentage of contract research expenses	27		7,021.
28	Total qualified research expenses. Add lines 24 through 27	28		484,688.
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29		719,522.
30	Divide line 29 by 6.0	30		119,920.
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		364,768.
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	51,068.
33	Add lines 23 and 32		33	51,068.
34	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	51,068.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **6765** (Rev. 12-2020)

Section C - Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	51,068.
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	
38	Add lines 36 and 37	38	51,068.
	<ul style="list-style-type: none"> • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <p>Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.</p>		
39	Amount allocated to beneficiaries of the estate or trust	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D - Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	

Form **6765** (Rev. 12-2020)

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Sigma Solve, Inc.
1560 SAGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

Employer Identification Number: 32-0025506

For the Year Ending December 31, 2022

Sigma Solve, Inc. is making the de minimis safe harbor election
under Reg. Sec. 1.263(a)-1(f).

FORM 1120	INTEREST INCOME	STATEMENT 1
DESCRIPTION	US	OTHER
INTEREST INCOME		6,486.
TOTAL TO FORM 1120, LINE 5		6,486.

FORM 1120	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
OTHER INCOME		23,102.
TOTAL TO FORM 1120, LINE 10		23,102.

FORM 1120	TAXES AND LICENSES	STATEMENT 3
DESCRIPTION		AMOUNT
DEFERRED TAX (INCOME) EXPENSE		
PAYROLL TAXES		72,260.
STATE TAXES		19.
FLORIDA TAXES - BASED ON INCOME		95,266.
GEORGIA TAXES - BASED ON INCOME		-5,439.
TEXAS TAXES - BASED ON INCOME		4,510.
TOTAL TO FORM 1120, LINE 17		166,616.

	CURRENT YEAR CONTRIBUTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
CHARITABLE CONTRIBUTIONS		2,000.
TOTAL CURRENT YEAR CONTRIBUTIONS		2,000.

CONTRIBUTIONS

STATEMENT 5

CURRENT YEAR CONTRIBUTIONS:

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 15% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 10% LIMIT	2,000

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2017
 FOR TAX YEAR 2018
 FOR TAX YEAR 2019
 FOR TAX YEAR 2020
 FOR TAX YEAR 2021

TOTAL CARRYOVER

CURRENT YEAR CONTRIBUTIONS

2,000

TOTAL CONTRIBUTIONS AVAILABLE

2,000

TAXABLE INCOME LIMITATION AS ADJUSTED

2,000

EXCESS CONTRIBUTIONS

0

ALLOWABLE CONTRIBUTIONS DEDUCTION

2,000

TOTAL CONTRIBUTION DEDUCTION

2,000

FORM 1120

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
AMORTIZATION	47,185.
AUTOMOBILE EXPENSE	6,151.
BUSINESS GIFTS	123.
CLIENT REFUNDS	5,150.
COMMISSIONS & FEES	51,521.
CONTENT WRITING SERVICE	200.
DUES AND SUBSCRIPTIONS	62,399.
EQUIPMENT	3,147.
INSURANCE	6,721.
MEALS NOT SUBJECT TO LIMITATION	15,915.
MISCELLANEOUS EXPENSE	21,690.
PROFESSIONAL FEES	30,519.
QUICKBOOKS PAYMENT FEES	23,322.
REIMBURSEMENT TO EMPLOYEES	1,126.
SUPPLIES	33.
TESTING SERVICES FOR CLIENT	10.
TRADE SHOW	1,396.
TRAVEL	29,511.
UTILITIES	9,862.
TOTAL TO FORM 1120, LINE 26	315,981.

SCHEDULE C

OTHER DIVIDENDS

STATEMENT 7

DESCRIPTION	AMOUNT
DIVIDENDS	10,173.
TOTAL TO SCHEDULE C, LINE 20	10,173.

SCHEDULE L

OTHER CURRENT ASSETS

STATEMENT 8

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
EMPLOYEE ADVANCE	12,500.	
PREPAID EXPENSES	168,000.	
TOTAL TO SCHEDULE L, LINE 6	180,500.	

SCHEDULE L	OTHER INVESTMENTS	STATEMENT 9	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
INVESTMENT - FIDELITY (MANAGED FUNDS)			1,208,958.
INVESTMENT - FIDELITY (MANAGED FUNDS):CASH			2,578,380.
INVESTMENT - FIDELITY (MANAGED FUNDS):UNREALISED CHANGES			-117,956.
INVESTMENT - FIDELITY PORTFOLIO:CASH			11,946.
INVESTMENT - FIDELITY PORTFOLIO:INVESTMENT - FIDELITY PROTFOLO A/C - 6453			240,411.
INVESTMENT - FIDELITY PORTFOLIO:UNREALISED CHANGES			14,797.
OTHET INVESTMENTS		2,000,857.	
TOTAL TO SCHEDULE L, LINE 9		2,000,857.	3,936,536.

SCHEDULE L	OTHER ASSETS	STATEMENT 10	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAID 401K EMPLOYER			37,588.
TOTAL TO SCHEDULE L, LINE 14			37,588.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 11	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
CREDIT CARD PAYABLE		9,703.	
DEFERRED TAX ASSET			4,026.
INCOME TAXES RECOVERABLE (PAYABLE)			421,928.
PAYROLL TAX PAYABLE		26,342.	
STATE TAXES RECOVERABLE (PAYABLE)			48,894.
UNREALIZED GAIN ON INVESTMENT		857.	
TOTAL TO SCHEDULE L, LINE 18		36,902.	474,848.

SCHEDULE M-1	TAXABLE INCOME NOT RECORDED ON BOOKS	STATEMENT 12
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DESCRIPTION	AMOUNT
PENALTIES	7,450.
DEFERRED TAX (INCOME) EXPENSE	4,026.
TOTAL TO SCHEDULE M-1, LINE 4	11,476.

SCHEDULE M-1	OTHER EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN THIS RETURN	STATEMENT 13
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DESCRIPTION	AMOUNT
IRC174 CAPITALIZATION	499,547.
UNREALIZED LOSS ON INVESTMENTS	103,160.
TOTAL TO SCHEDULE M-1, LINE 5	602,707.

SCHEDULE M-1	OTHER DEDUCTIONS IN THIS RETURN NOT CHARGED AGAINST BOOK INCOME	STATEMENT 14
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DESCRIPTION	AMOUNT
ACCRUAL TO CASH	172,502.
401K EXPENSE	37,588.
AMORTIZATION	47,185.
TOTAL TO SCHEDULE M-1, LINE 8	257,275.

SCHEDULE M-2	UNAPPROPRIATED RETAINED EARNINGS - OTHER INCREASES	STATEMENT 15
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DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENT	13,354.
TOTAL TO SCHEDULE M-2, LINE 3	13,354.

FORM 1125-A

ADDITIONAL SECTION 263A COSTS

STATEMENT 16

DESCRIPTION	AMOUNT
CONSULTANT FEES	816,296.
HOSTING CHARGES	61,920.
OUTSOURCING SERVICE (SIGMA SOLVE LIMITED INDIA)	1,857,361.
TOTAL TO LINE 4	2,735,577.

FORM 2220

COMPUTATION OF UNDERPAYMENT PENALTY

STATEMENT 17

Q T R	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INT RATE	AMOUNT OF PENALTY
A	Q		95,400.	04/15/2022 06/30/2022	76	4%	795.
	R		95,400.	06/30/2022 09/30/2022	92	5%	1,202.
	R		95,400.	09/30/2022 12/15/2022	76	6%	1,192.
	-192,544. P		-97,144.	12/15/2022	0	6%	0.
B	Q		117,742.	06/15/2022 06/30/2022	15	4%	194.
	R		117,742.	06/30/2022 09/30/2022	92	5%	1,484.
	R		117,742.	09/30/2022 12/15/2022	76	6%	1,471.
	-97,144. P		20,598.	12/15/2022 12/31/2022	16	6%	54.
	R		20,598.	12/31/2022 04/15/2023	105	7%	415.
C	Q		117,741.	09/15/2022 09/30/2022	15	5%	242.
	R		117,741.	09/30/2022 12/31/2022	92	6%	1,781.
	R		117,741.	12/31/2022 04/15/2023	105	7%	2,371.
D	Q		117,742.	12/15/2022 12/31/2022	16	6%	310.
	R		117,742.	12/31/2022 04/15/2023	105	7%	2,371.
TOTAL TO FORM 2220, LINE 38							13,882.

EVENT TYPE: Q = AMOUNT UNDERPAID AT START OF QUARTER
P = PAYMENT
W = WITHHOLDING
R = INTEREST RATE CHANGE
L = SWITCH TO OR FROM A LEAP YEAR

FORM 4562

PART VI - AMORTIZATION

STATEMENT 18

(A) DESCRIPTION OF COSTS	(B) DATE BEGAN	(C) AMORTIZABLE AMOUNT	(D) CODE SECTION	(E) PERIOD/ PERCENT	(F) AMORTIZATION THIS YEAR
2022 IRC174 CAPITALIZED COSTS	06/30/22	458,004.		60M	45,800.
2022 IRC174 CAPITALIZED COSTS	06/30/22	41,543.		180M	1,385.
TOTAL TO FORM 4562, LINE 42					47,185.

2022 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - SIGMA SOLVE, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	FURNITURE	071818	200DB	5.00	17	2,650.		2,650.		2,650.		0.
2	AUTO	082313	200DB	5.00	17	35,000.			35,000.	35,000.		0.
3	COMPUTER	070117	200DB	5.00	17	2,754.			2,754.	2,754.		0.
4	FURNITURE	070117	200DB	5.00	17	2,545.			2,545.	2,545.		0.
5	PHONE	110117	200DB	5.00	17	1,111.			1,111.	1,111.		0.
6	RANGE ROWER	092919	200DB	5.00	17	46,252.		18,100.	28,152.	12,707.		6,178.
7	BMW	122120	200DB	5.00	17	74,990.		18,100.	56,890.	16,100.		16,316.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	42	458,004.			458,004.			45,800.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	42	41,543.			41,543.			1,385.
	* TOTAL OTHER DEPRECIATION & AMOR					664,849.		38,850.	625,999.	72,867.		69,679.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					165,302.		38,850.	126,452.	72,867.		
	ACQUISITIONS					499,547.		0.	499,547.	0.		
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					664,849.		38,850.	625,999.	72,867.		

2022 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR STATE - SIGMA SOLVE, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	FURNITURE	071818	200DB	5.00	17	2,650.			2,650.	1,822.		552.
2	AUTO	082313	200DB	5.00	17	35,000.			35,000.	35,000.		0.
3	COMPUTER	070117	200DB	5.00	17	2,754.			2,754.	2,140.		614.
4	FURNITURE	070117	200DB	5.00	17	2,545.			2,545.	1,977.		568.
5	PHONE	110117	200DB	5.00	17	1,111.			1,111.	1,009.		102.
6	RANGE ROWER	092919	200DB	5.00	17	46,252.			46,252.	32,931.		5,328.
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	26,200.		19,516.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	42	458,004.			458,004.			45,800.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	42	41,543.			41,543.			1,385.
	TOTAL OTHER DEPR AND AMORTIZATION					664,849.			664,849.	101,079.		73,865.
	TOTALS FOR FLORIDA					664,849.			664,849.	101,079.		73,865.
1	FURNITURE	071818	200DB	5.00	17	2,650.			2,650.	1,822.		552.
2	AUTO	082313	200DB	5.00	17	35,000.			35,000.	35,000.		0.
3	COMPUTER	070117	200DB	5.00	17	2,754.			2,754.	2,140.		614.
4	FURNITURE	070117	200DB	5.00	17	2,545.			2,545.	1,977.		568.
5	PHONE	110117	200DB	5.00	17	1,111.			1,111.	1,009.		102.
6	RANGE ROWER	092919	200DB	5.00	17	46,252.			46,252.	32,931.		5,328.
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	26,200.		19,516.

2022 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR STATE - SIGMA SOLVE, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	42	458,004.			458,004.			45,800.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	42	41,543.			41,543.			1,385.
	TOTAL OTHER DEPR AND AMORTIZATION					664,849.			664,849.	101,079.		73,865.
	TOTALS FOR GEORGIA					664,849.			664,849.	101,079.		73,865.
1	FURNITURE	071818	200DB	5.00	17	2,650.			2,650.	1,822.		552.
2	AUTO	082313	200DB	5.00	17	35,000.			35,000.	35,000.		0.
3	COMPUTER	070117	200DB	5.00	17	2,754.			2,754.	2,140.		614.
4	FURNITURE	070117	200DB	5.00	17	2,545.			2,545.	1,977.		568.
5	PHONE	110117	200DB	5.00	17	1,111.			1,111.	1,009.		102.
6	RANGE ROWER	092919	200DB	5.00	17	46,252.			46,252.	32,931.		5,328.
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	26,200.		19,516.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	42	458,004.			458,004.			45,800.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	42	41,543.			41,543.			1,385.
	TOTAL OTHER DEPR AND AMORTIZATION					664,849.			664,849.	101,079.		73,865.
	TOTALS FOR TEXAS					664,849.			664,849.	101,079.		73,865.

2023 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR STATE - SIGMA SOLVE, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	FURNITURE	071818	200DB	5.00	2,650.		2,650.	2,374.	276.
2	AUTO	082313	200DB	5.00	35,000.		35,000.	35,000.	0.
3	COMPUTER	070117	200DB	5.00	2,754.		2,754.	2,754.	0.
4	FURNITURE	070117	200DB	5.00	2,545.		2,545.	2,545.	0.
5	PHONE	110117	200DB	5.00	1,111.		1,111.	1,111.	0.
6	RANGE ROWER	092919	200DB	5.00	46,252.		46,252.	38,259.	5,329.
7	BMW	122120	200DB	5.00	74,990.		74,990.	45,716.	11,710.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	45,800.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	1,385.	2,770.
	TOTAL OTHER DEPR AND AMORTIZATION				664,849.	0.	664,849.	174,944.	111,686.
	TOTALS FOR FLORIDA				664,849.	0.	664,849.	174,944.	111,686.
1	FURNITURE	071818	200DB	5.00	2,650.		2,650.	2,374.	276.
2	AUTO	082313	200DB	5.00	35,000.		35,000.	35,000.	0.
3	COMPUTER	070117	200DB	5.00	2,754.		2,754.	2,754.	0.
4	FURNITURE	070117	200DB	5.00	2,545.		2,545.	2,545.	0.
5	PHONE	110117	200DB	5.00	1,111.		1,111.	1,111.	0.
6	RANGE ROWER	092919	200DB	5.00	46,252.		46,252.	38,259.	5,329.
7	BMW	122120	200DB	5.00	74,990.		74,990.	45,716.	11,710.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	45,800.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	1,385.	2,770.
	TOTAL OTHER DEPR AND AMORTIZATION				664,849.	0.	664,849.	174,944.	111,686.
	TOTALS FOR GEORGIA				664,849.	0.	664,849.	174,944.	111,686.
1	FURNITURE	071818	200DB	5.00	2,650.		2,650.	2,374.	276.
2	AUTO	082313	200DB	5.00	35,000.		35,000.	35,000.	0.
3	COMPUTER	070117	200DB	5.00	2,754.		2,754.	2,754.	0.
4	FURNITURE	070117	200DB	5.00	2,545.		2,545.	2,545.	0.
5	PHONE	110117	200DB	5.00	1,111.		1,111.	1,111.	0.
6	RANGE ROWER	092919	200DB	5.00	46,252.		46,252.	38,259.	5,329.
7	BMW	122120	200DB	5.00	74,990.		74,990.	45,716.	11,710.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	45,800.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	1,385.	2,770.
	TOTAL OTHER DEPR AND AMORTIZATION				664,849.	0.	664,849.	174,944.	111,686.
	TOTALS FOR TEXAS				664,849.	0.	664,849.	174,944.	111,686.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

TAX RETURN FILING INSTRUCTIONS

FLORIDA FORM F-1120

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

To Be Signed and Dated By:

Not applicable

Amount of Tax:

Total tax	\$	68,005
Less: payments and credits	\$	7,793
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
Balance due	\$	60,212

Overpayment:

Not applicable

Make Check Payable to:

Florida Department of Revenue

Mail Tax Return and Check (if applicable) to:

This return has qualified for electronic filing. Please review your return for completeness and accuracy. We will then transmit your return electronically to the Florida DOR. Do not mail the paper copy of the return to the Florida DOR.

Return Must be Mailed On or Before:

Return federal Form 8879-CORP to us by November 1, 2023.

Special Instructions:

Your payment should be made as instructed below on or before November 1, 2023.

Mail a check or money order for \$60,212, payable to Florida Department of Revenue. Write your FEIN and the tax type on the check and mail to:

Florida DOR
5050 W Tennessee Street
Tallahassee, FL 32399-0135

2023 ESTIMATED TAX FILING INSTRUCTIONS

FLORIDA FORM F-1120ES

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS COORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

Amount of Tax:

Total Estimated Tax	\$	55,160
Less credit from prior year	\$	0
Less amount already paid on 2023 Estimate	\$	0
Balance Due	\$	55,160

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No. 1	\$ 13,790	May 31, 2023
No. 2	\$ 13,790	June 30, 2023
No. 3	\$ 13,790	September 30, 2023
No. 4	\$ 13,790	December 31, 2023

Mail Check Payable to:

Not applicable

Mail Voucher and Check (if applicable) to:

Payments must be filed and paid electronically via the Florida Department of Revenue website at:
<http://floridarevenue.com/dor/eservices/filepay.html>

Special Instructions:

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17
Rule 12C-1.051
Florida Administrative Code
Effective 01/17

FOR YOUR RECORDS

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/17

1. Who must make estimated tax payments - Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.

Contact person for questions: BIREN ZAVERCHAND
Phone number: 954-397-0800
Contact person email address: BRIEN@SIGMASOLVE.COM

To file online go to www.floridarevenue.com

2. Due Date - Generally, for a 6/30 tax year end, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the taxable year. For all other year ends, estimated tax is generally due on or before the last day of the 5th, 6th, and 9th month of the taxable year and the last day of the tax year. 25 percent (.25) of the estimated tax must be paid with each installment.

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1. 13,790.00
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3. 13,790.00

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

3. Amended Declaration - To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.

4. Interest and Penalties - If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Make checks payable and mail to:

Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee FL 32399-0135

244111 10-04-22

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17

Name **SIGMA SOLVE, INC.**
Address **1560 SAGRASS COORPORATE PARKWAY**
City/State/ZIP **SUNRISE, FL 33323**

Installment # 1
FEIN 32-0025506
Taxable Year Ending 12/31/23
Estimated Tax Payment \$ 13,790.00

DOR USE ONLY
___ / ___ / ___

320025506	0	0	0
0	0	0	0
20231231	0	0	0
0	0	0	0
101	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
			1379000

1379000

8333 1 20231231 0002005033 7 3320025506 0000 2

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17
Rule 12C-1.051
Florida Administrative Code
Effective 01/17

FOR YOUR RECORDS

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/17

1. **Who must make estimated tax payments** - Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.

Contact person for questions: BIREN ZAVERCHAND
Phone number: 954-397-0800
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To file online go to www.floridarevenue.com

2. **Due Date** - Generally, for a 6/30 tax year end, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the taxable year. For all other year ends, estimated tax is generally due on or before the last day of the 5th, 6th, and 9th month of the taxable year and the last day of the tax year. 25 percent (.25) of the estimated tax must be paid with each installment.

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1. 13,790.00
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3. 13,790.00

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

3. **Amended Declaration** - To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.

4. **Interest and Penalties** - If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Make checks payable and mail to:

Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee FL 32399-0135

244111 10-04-22

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17

Name **SIGMA SOLVE, INC.**
Address **1560 SAGRASS CORPORATE PARKWAY**
City/State/ZIP **SUNRISE, FL 33323**

Installment # 2
FEIN 32-0025506
Taxable Year Ending 12/31/23
Estimated Tax Payment \$ 13,790.00

DOR USE ONLY
___ / ___ / ___

320025506	0	0	0
0	0	0	0
20231231	0	0	0
0	0	0	0
101	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	1379000

1379000

8333 1 20231231 0002005033 7 3320025506 0000 2

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17
Rule 12C-1.051
Florida Administrative Code
Effective 01/17

FOR YOUR RECORDS

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/17

1. **Who must make estimated tax payments** - Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.

Contact person for questions: BIREN ZAVERCHAND
Phone number: 954-397-0800
Contact person email address: BRIEN@SIGMASOLVE.COM

To file online go to www.floridarevenue.com

2. **Due Date** - Generally, for a 6/30 tax year end, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the taxable year. For all other year ends, estimated tax is generally due on or before the last day of the 5th, 6th, and 9th month of the taxable year and the last day of the tax year. 25 percent (.25) of the estimated tax must be paid with each installment.

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1. 13,790.00
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3. 13,790.00

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

3. **Amended Declaration** - To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.

4. **Interest and Penalties** - If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Make checks payable and mail to:

Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee FL 32399-0135

244111 10-04-22

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17

Name **SIGMA SOLVE, INC.**
Address **1560 SAGRASS CORPORATE PARKWAY**
City/State/ZIP **SUNRISE, FL 33323**

Installment # 3
FEIN 32-0025506
Taxable Year Ending 12/31/23
Estimated Tax Payment \$ 13,790.00

DOR USE ONLY
___ / ___ / ___

320025506	0	0	0
0	0	0	0
20231231	0	0	0
0	0	0	0
101	0	0	0
0	0	0	0
0	0	0	0
0	0	0	1379000

1379000

8333 1 20231231 0002005033 7 3320025506 0000 2

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17
Rule 12C-1.051
Florida Administrative Code
Effective 01/17

FOR YOUR RECORDS

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/17

1. **Who must make estimated tax payments** - Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.

Contact person for questions: BIREN ZAVERCHAND
Phone number: 954-397-0800
Contact person email address: BRIEN@SIGMASOLVE.COM

To file online go to www.floridarevenue.com

2. **Due Date** - Generally, for a 6/30 tax year end, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the taxable year. For all other year ends, estimated tax is generally due on or before the last day of the 5th, 6th, and 9th month of the taxable year and the last day of the tax year. 25 percent (.25) of the estimated tax must be paid with each installment.

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1. 13,790.00
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3. 13,790.00

3. **Amended Declaration** - To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

4. **Interest and Penalties** - If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Make checks payable and mail to:

Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee FL 32399-0135

244111 10-04-22

**Florida Department of Revenue - Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax**

1019
F-1120ES
R. 01/17

Name **SIGMA SOLVE, INC.**
Address **1560 SAGRASS COORPORATE PARKWAY**
City/State/ZIP **SUNRISE, FL 33323**

Installment # 4
FEIN 32-0025506
Taxable Year Ending 12/31/23
Estimated Tax Payment \$ 13,790.00

DOR USE ONLY
___ / ___ / ___

320025506	0	0	0
0	0	0	0
20231231	0	0	0
0	0	0	0
101	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	1379000

1379000

8333 1 20231231 0002005033 7 3320025506 0000 2



Florida Corporate Income/Franchise Tax Return

F-1120, R. 01/23 1019

FEIN 32-0025506

For calendar year 2022 or tax year beginning

, 2022 ending

Rule 12C-1.051 Florida Administrative Code Effective 01/23 Page 1 of 6

833302022123100020050377332002550600002

Name SIGMA SOLVE, INC.
Address 1560 SAGRASS COORPORATE PARKWAY
City/State/ZIP SUNRISE, FL 33323

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

Computation of Florida Net Income Tax

Table with 3 columns: Description, Check here if negative, Amount. Rows include Federal taxable income, State income taxes, Additions, Subtractions, Florida exemption, and Total amount due.

244081 10-04-22

Payment Coupon for Florida Corporate Income Tax Return

1019 F-1120 R. 01/23

Do Not Detach

YEAR ENDING 12/31/22

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

Name SIGMA SOLVE, INC.
Address 1560 SAGRASS COORPORATE PARKW
City/State/ZIP SUNRISE, FL 33323

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

Table with 4 columns: Asterisks, Amounts, Amounts, Amounts. Contains numerical data for tax return processing.

6021200

8333 0 20221231 0002005037 7 3320025506 0000 2



SIGMA SOLVE, INC.

FEIN 32-0025506

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Sign here: Signature of officer (must be an original signature) Date Title OFFICER
Paid preparers only: Preparer's signature MANESH MAKWANA Date 07/13/23 Preparer check if self-employed Preparer's PTIN P00391914
Firm's name (or yours if self-employed) and address: CLIFTONLARSONALLEN LLP 150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA FEIN 41-0746749 ZIP 19406

All Taxpayers Must Answer Questions A through L Below - See Instructions

- A. State of incorporation:
B. Florida Secretary of State document number:
C. Florida consolidated return? YES NO [X]
D. [] Initial return [] Final return (final federal return filed)
E. Principal Business Activity Code (as pertains to Florida) 518210
F. A Florida extension of time was timely filed? YES [X] NO []
G-1. Corporation is a member of a controlled group? YES [] NO [] If yes, attach list.
G-2. Part of a federal consolidated return? YES [] NO [X] If yes, provide: FEIN from federal consolidated return: Name of corporation:
G-3. The federal common parent has sales, property, or payroll in Florida? YES [] NO [X]
H. Location of corporate books:
I. Taxpayer is a member of a Florida partnership or joint venture? YES [] NO [X]
J. Enter date of latest IRS audit:
a) List years examined:
K. Contact person concerning this return: BIREN ZAVERCHAND
a) Contact person telephone number: 954-397-0800
b) Contact person e-mail address: BRIEN@SIGMASOLVE.COM
L. Type of federal return filed [X] 1120 [] 1120S or



Online Information Reporting Requirement

Visit the Department website to obtain a list of the required information, due date, penalty rate and application to enter the information. (See section 220.27, Florida Statutes)

Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

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



NAME SIGMA SOLVE, INC.

FEIN 32-0025506

TAXABLE YEAR ENDING 12/31/22

Schedule I - Additions and/or Adjustments to Federal Taxable Income		
1. Interest excluded from federal taxable income (see instructions)	1.	
2. Undistributed net long-term capital gains (see instructions)	2.	
3. Net operating loss deduction (attach schedule)	3.	
4. Net capital loss carryover (attach schedule)	4.	
5. Excess charitable contribution carryover (attach schedule)	5.	
6. Employee benefit plan contribution carryover (attach schedule)	6.	
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.	
8. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8.	
9. Guaranty association assessment(s) credit	9.	
10. Rural and/or urban high-crime area job tax credits	10.	
11. State housing tax credit	11.	
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	12.	
13. New worlds reading initiative credit	13.	
14. Strong families tax credit (credit for contributions to eligible charitable organizations)	14.	
15. New markets tax credit	15.	
16. Entertainment industry tax credit	16.	
17. Research and development tax credit	17.	
18. Energy economic zone tax credit	18.	
19. s. 168(k), IRC, special bonus depreciation	19.	
20. Depreciation of qualified improvement property (see instructions)	20.	
21. Expenses for business meals provided by a restaurant (see instructions)	21.	7,958.00
22. Film, television, and live theatrical production expenses (see instructions)	22.	
23. Internship tax credit	23.	
24. Other additions (attach schedule)	24.	
25. Total Lines 1 through 24. Enter total on this line and on Page 1, Line 3.	25.	7,958.00

Schedule II - Subtractions from Federal Taxable Income		
1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) plus s. 951A, IRC, income \$ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____	1.	Total ▶
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____	2.	Total ▶
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.		
3. Florida net operating loss carryover deduction (see instructions)	3.	
4. Florida net capital loss carryover deduction (see instructions)	4.	
5. Florida excess charitable contribution carryover (see instructions)	5.	
6. Florida employee benefit plan contribution carryover (see instructions)	6.	0.00
7. Nonbusiness income (from Schedule R, Line 3)	7.	
8. Eligible net income of an international banking facility (see instructions)	8.	
9. s. 168(k), IRC, special bonus depreciation (see instructions)	9.	
10. Depreciation of qualified improvement property (see instructions)	10.	
11. Film, television, and live theatrical production expenses (see instructions)	11.	
12. Other subtractions (attach schedule)	12.	
13. Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	13.	



NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 12/31/22

Schedule III - Apportionment of Adjusted Federal Income					
III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Pg 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)	82,651.00	82,651.00	1.000000	X 25% or	.250000
2. Payroll	306,176.00	884,846.00	.346022	X 25% or	.086506
3. Sales (Schedule III-C below)	2,142,435.00	6,672,499.00	.321084	X 50% or	.160542
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column (e)). Enter here and on Schedule IV, Line 2.					.497048
III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets		165,302.00		165,302.00	
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)		165,302.00		165,302.00	
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)	6a. 82,651.00		6b. 82,651.00		
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere)					
7. Rented property (8 times net annual rent)					
a. Rented property in Florida	7a. _____		7b. _____		
b. Rented property Everywhere					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida	8a. 82,651.00		8b. 82,651.00		
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere					
III-C Sales Factor	(a)	(b)			
	TOTAL WITHIN FLORIDA (Numerator)	TOTAL WITHIN FLORIDA	TOTAL EVERYWHERE		
1. Sales (gross receipts)	N/A	6,672,499.00	N/A		
2. Sales delivered or shipped to Florida purchasers	2,142,435.00	N/A			
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns (a) and (b))	2,142,435.00	6,672,499.00			
III-D Special Apportionment Fractions (see instructions)	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places		
1. Insurance companies (attach copy of Schedule T - Annual Report)					
2. Transportation services					

Schedule IV - Computation of Florida Portion of Adjusted Federal Income	
1. Apportionable adjusted federal income from Page 1, Line 6	1. 2,588,178.00
2. Florida apportionment fraction (Schedule III-A, Line 4)	2. .497048
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3. 1,286,449.00
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9. 1,286,449.00



NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 12/31/22

Schedule V - Credits Against the Corporate Income/Franchise Tax	
1. Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high-crime area job tax credit (attach certification letter)	7.
8. Hazardous waste facility tax credit	8.
9. Florida alternative minimum tax (AMT) credit	9.
10. Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	10.
11. State housing tax credit (attach certification letter)	11.
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13. New worlds reading initiative credit (attach certificate)	13.
14. Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	14.
15. New markets tax credit	15.
16. Entertainment industry tax credit	16.
17. Research and development tax credit	17.
18. Energy economic zone tax credit	18.
19. Internship tax credit	19.
20. Other credits (attach schedule)	20.
21. Total credits against the tax (sum of Lines 1 through 20 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	21.

Schedule R - Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

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

Line 2. Nonbusiness income (loss) allocated elsewhere

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

Line 3. Total nonbusiness income

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



NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 12/31/22

**Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2023**

1. Florida income expected in taxable year	1.	\$	<u>1,286,449.00</u>
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N)	2.	\$	<u>50,000.00</u>
3. Estimated Florida net income (Line 1 less Line 2)	3.	\$	<u>1,236,449.00</u>
4. Total Estimated Florida tax (4.458% of Line 3)		\$	<u>55,121.00</u>
Less: Credits against the tax	4.	\$	<u>55,121.00</u>
			ROUNDED TO
			<u>55,160.00</u>
5. Computation of installments:			
Payment due dates and			
payment amounts:			
If 6/30 year end, last day of 4th month,			
otherwise last day of 5th month - Enter 0.25 of Line 4	5a.		<u>13,790.00</u>
Last day of 6th month - Enter 0.25 of Line 4	5b.		<u>13,790.00</u>
Last day of 9th month - Enter 0.25 of Line 4	5c.		<u>13,790.00</u>
Last day of fiscal year - Enter 0.25 of Line 4	5d.		<u>13,790.00</u>

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

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

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

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



SIGMA SOLVE, INC.

1019
F-1120
R. 01/23

FEIN 32-0025506
DATA Page 1 of 2

*****	0	0	0
258817800	0	0	0
123644900	0	0	0
6800500	0	0	0
0	0	0	0
0	0	795800	0
0	0	0	0
0	0	0	0
6800500	0	0	0
0	0	0	0
2	0	0	0
2	0	0	0
2	0	0	0
2	0	0	0
00000000	0	0	0
0	0	0	8265100
0	0	0	30617600
0	0	0	214243500
0	0	0	8265100
0	0	0	88484600
0	0	0	667249900
0	0	0	0.497048



SIGMA SOLVE, INC.

1019
F-1120
R. 01/23

FEIN 32-0025506

DATA Page 2 of 2

*****	214243500	0	0
0	0	0	0
0	667249900	0	0
0	0	0	0
0	0	0	0
0	0	0	0
8265100	0	0	0
0	0	0	0
0	0.000000	0	0
16530200	0.000000	0	0
0	0	0	0
0	0	0	0
8265100	0	0	0
0	0	0	0
0	0	0	0
0	258817800	0	0
0	128644900	0	0
0	0	0	0
0	0	0	0
16530200	0	0	0
0	0	0	0
0	128644900	0	0

FL F-1120

STATE INCOME TAXES DEDUCTED

STATEMENT 1

DESCRIPTION

AMOUNT

FLORIDA

95,266.00

TEXAS

4,510.00

TOTAL TO FORM F-1120, PAGE 1, LINE 2

99,776.00

TAX RETURN FILING INSTRUCTIONS

GEORGIA FORM 600

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS COORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

To Be Signed and Dated By:

The appropriate corporate officer(s).

Amount of Tax:

Total tax	\$	2,221
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
Balance due	\$	2,221

Overpayment:

Not applicable

Make Check Payable to:

Georgia Department of Revenue

Mail Tax Return and Check (if applicable) to:

This return has qualified for electronic filing. After you have reviewed your return for accuracy, please sign, date and return Form 8453-C to our office. We will then transmit your return to the GA DOR. Do not mail a copy of the return.

Return Must be Mailed On or Before:

Return Form 8453-C to us by October 16, 2023.

Special Instructions:

Your payment should be made as instructed below on or before October 16, 2023.

Enclose a check or money order for \$2,221, payable to Georgia Department of Revenue. Separately mail Form PV CORP with payment to:

Processing Center
Georgia Department of Revenue
P.O. Box 740317
Atlanta, GA 30374-0317

2023 ESTIMATED TAX FILING INSTRUCTIONS

GEORGIA FORM 602ES

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS COORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

Amount of Tax:

Total Estimated Tax	\$	2,240
Less credit from prior year	\$	0
Less amount already paid on 2023 Estimate	\$	0
Balance Due	\$	2,240

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No. 1	\$ 560	April 18, 2023
No. 2	\$ 560	June 15, 2023
No. 3	\$ 560	September 15, 2023
No. 4	\$ 560	December 15, 2023

Mail Check Payable to:

Georgia Department of Revenue

Mail Voucher and Check (if applicable) to:

Processing Center
Georgia Department of Revenue
P.O. Box 105136
Atlanta, Georgia 30348-5136

Special Instructions:

CORPORATION AND PARTNERSHIP ESTIMATED TAX

SHORT TAXABLE YEAR

Corporations that are required to file estimated tax for a short taxable period or whose accounting period has changed should use Form 602 ES and change applicable dates to coincide with the short period. Make check or money order payable to: Georgia Department of Revenue. Mail payment to:

**Processing Center
Georgia Department of Revenue
PO Box 105136
Atlanta, Georgia 30348-5136**

FOR YOUR RECORDS
DO NOT FILE

Failure to comply with the provisions of the law may result in a penalty of 5% of the income tax for failure to pay estimated tax and a charge at the rate of 9% per annum for underpayment of estimated tax. See Form 600UET and the IT-611 Tax Booklet for more information.

This form should also be used by a partnership or a Subchapter "S" Corporation that makes or is planning to make the irrevocable election to pay tax at the entity level.

Use a payment voucher with a valid scanline.

CORPORATION AND PARTNERSHIP ESTIMATED TAX WORKSHEET

1. Amount of taxable income expected during the current year	\$	<u>38629.</u>
2. Estimated Tax (5.75 percent of Line 1)	\$	<u>2221.</u>
3. Less Credits	\$	_____
4. Less Credit for 2022 overpayment if credit was elected on Form 600, 600S or 700	\$	_____
5. Unpaid balance (Line 2 less Line 3 and Line 4 but not less than zero)	\$	<u>2221.</u>
6. Computation of installment: (check box below and enter amount.)	\$	<u>560.</u>
If first payment is <input checked="" type="checkbox"/> April 15, 2023, enter 1/4 of Line 5	<input type="checkbox"/> Sept. 15, 2023, enter 1/2 of Line 5	
due to be filed on <input type="checkbox"/> June 15, 2023, enter 1/3 of Line 5	<input type="checkbox"/> Dec. 15, 2023, enter amount of Line 5	
If the due date falls on a weekend or holiday, the tax shall be due on the next day that is not on a weekend or holiday.		
Amount Due	\$	_____

Corporations filing on a fiscal year ending after January 1 must file on corresponding dates. If your entity must pay estimated tax in the corporate manner, see the Estimated Income Tax page in the IT-611 Tax Booklet.

FOR YOUR RECORDS
DO NOT FILE

FOR YOUR RECORDS DO NOT FILE

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.

245242 08-08-22

Cut on dotted line

VOUCHER 1

602 ES (Rev. 06/03/22)
Corporate and Partnership
Estimated Tax

2023

Fiscal Year

Ending

TYPE OF RETURN: 03-Corporate 35-Partnership Name Change Address Change Tax Year Change

FEI Number	Tax Year	Year Ending	Due Date	Payment #	Vendor Code
32-0025506	2023	12-31-2023	04-15-2023	1	150

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105136
ATLANTA GA 30348-5136



2360215012

BUSINESS NAME AND ADDRESS

SIGMA SOLVE, INC.
1560 SAGRASS COOR
SUNRISE FL 33323

Under penalty of perjury, I declare that this return has been examined by me and to the best of my knowledge and belief it is true, correct and complete. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Signature	Title
Telephone	Date

Amount Paid \$ 560.00

602*****004 12312304152312220300015000000560000

FOR YOUR RECORDS DO NOT FILE

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.

245242 08-08-22

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VOUCHER 2

602 ES (Rev. 06/03/22)
Corporate and Partnership
Estimated Tax

2023

Fiscal Year

Ending

TYPE OF RETURN: 03-Corporate

35-Partnership

Name Change

Address Change

Tax Year Change

FEI Number	Tax Year	Year Ending	Due Date	Payment #	Vendor Code
32-0025506	2023	12-31-2023	06-15-2023	2	150

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105136
ATLANTA GA 30348-5136



2360215012

BUSINESS NAME AND ADDRESS

SIGMA SOLVE, INC.
1560 SAGRASS COOR
SUNRISE FL 33323

Under penalty of perjury, I declare that this return has been examined by me and to the best of my knowledge and belief it is true, correct and complete. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Signature	Title
Telephone	Date

Amount Paid \$ 560.00

602*****004 1231230615232220300015000000560006

FOR YOUR RECORDS DO NOT FILE

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.

245242 08-08-22

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VOUCHER 3

602 ES (Rev. 06/03/22)
Corporate and Partnership
Estimated Tax

2023

Fiscal Year

Ending

TYPE OF RETURN: 03-Corporate 35-Partnership Name Change Address Change Tax Year Change

FEI Number	Tax Year	Year Ending	Due Date	Payment #	Vendor Code
32-0025506	2023	12-31-2023	09-15-2023	3	150

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105136
ATLANTA GA 30348-5136



2360215012

BUSINESS NAME AND ADDRESS

SIGMA SOLVE, INC.
1560 SAGRASS COOR
SUNRISE FL 33323

Under penalty of perjury, I declare that this return has been examined by me and to the best of my knowledge and belief it is true, correct and complete. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Signature	Title
Telephone	Date

Amount Paid \$ 560.00

602*****004 12312309152332220300015000000560001

FOR YOUR RECORDS DO NOT FILE

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.

245242 08-08-22

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VOUCHER 4

602 ES (Rev. 06/03/22)
Corporate and Partnership
Estimated Tax

2023

Fiscal Year

Ending

TYPE OF RETURN: 03-Corporate

35-Partnership

Name Change

Address Change

Tax Year Change

FEI Number	Tax Year	Year Ending	Due Date	Payment #	Vendor Code
32-0025506	2023	12-31-2023	12-15-2023	4	150

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105136
ATLANTA GA 30348-5136



2360215012

BUSINESS NAME AND ADDRESS

SIGMA SOLVE, INC.
1560 SAGRASS COOR
SUNRISE FL 33323

Under penalty of perjury, I declare that this return has been examined by me and to the best of my knowledge and belief it is true, correct and complete. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Signature	Title
Telephone	Date

Amount Paid \$ 560.00

602*****004 12312312152342220300015000000560004

Dos and Don'ts Checklist for the Corporate/Partnership (PV- Corp) Payment Voucher

Payments can be made electronically on the Georgia Tax Center (GTC) gtc.dor.ga.gov/.

Do:

- Use a payment voucher with a valid scanline.
- Complete this voucher if you owe taxes.
- Complete the voucher in its entirety.
- Remember **payments of \$10,000 or more must be made electronically.**
- Remember if the due date falls on a weekend or holiday, the tax shall be due on the next day that is not a weekend or holiday.
- Write your Federal Employer Identification Number (FEIN) on your check or money order.
- Make your check or money order payable to: Georgia Department of Revenue
- Mail your voucher and payment to the address on the voucher if your return was **filed electronically.**
- Mail your return, payment voucher and payment to the address that appears on the return if filing a **paper return.**

Do not:

- Mail this entire page.
- Staple payment and voucher together.
- Print on both sides of the paper.
- Handwrite any information

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

245711 08-08-22

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PV CORP (Rev. 06/24/22)
Corporate and Partnership
Payment Voucher
2022



2303015012

MAIL TO:
 Processing Center
 Georgia Department of Revenue
 PO Box 740317
 Atlanta, GA 30374-0317

Paper Return Electronically Filed **TYPE OF RETURN:** 03-Corporate 35-Partnership

FEI Number 32-0025506	Income Tax Year 2022	Beginning Date 01-01-2022	Ending Date 12-31-2022	Vendor Code 150
Name (Type or print plainly the exact Company Name) SIGMA SOLVE, INC.			E-mail Address BRIEN@SIGMASOLVE.COM	
Business Address 1560 SAGRASS CORPORATE PARKWA		City SUNRISE	State FL	ZIP Code 33323
Title OFFICER	Telephone 954-397-0800	Signature		Date

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Amount Paid \$ 2221.00

030*****004 1231222100300000000015000002221006



Georgia Form **600** (Rev. 07/20/22) Page 1

Corporation Tax Return
Georgia Department of Revenue
2022 Income Tax Return

Beginning 01-01-2022

Ending 12-31-2022

2023 Net Worth Tax Return

Beginning 01-01-2023

Ending 12-31-2023

- Original Return (checked), Consolidated GA Parent Return, Address Change, UET Annualization Exception attached, Initial Net Worth, Name Change, IT-552 attached, Amended Return, GA Consolidated Subsidiary, Final (attach explanation), Extension attached, Amended due to IRS Audit, Consolidated Parent FEIN, PL 86-272

A. Federal Employer ID Number 32-0025506
B. Name (Corporate title) Please give former name if applicable. SIGMA SOLVE, INC.
C. GA Withholding Tax Account Number
D. Business Address (Number and Street) 1560 SAGRASS CORPORATE PARKWAY
E. GA Sales Tax Registration Number
F. City or Town SUNRISE
G. State FL
H. ZIP Code 33323
I. Foreign Country Name
J. NAICS Code 518210
K. Date of Incorporation 09/20/2006
L. Incorporated under laws of what state
M. Date admitted into GA 09/20/2006
N. Location of Records for Audit (City, State & Country) SUNRISE FL
O. Corporation's Telephone Number 954-397-0800
P. Type of Business SOFTWARE
Q. Indicate latest taxable year adjusted by IRS
R. And when reported to Georgia

Table with 3 columns: Description, Line Number, and Amount. Title: COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 1. Rows include Federal Taxable Income, Additions, Total, Subtractions, Balance, Georgia Net Operating loss deduction, Georgia Taxable Income, and Income Tax.

Table with 3 columns: Description, Line Number, and Amount. Title: COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) SCHEDULE 2. Rows include Total Capital stock issued, Paid in or Capital surplus, Total Retained earnings, Net Worth, Ratio, Net Worth Taxable by Georgia, and Net Worth Tax.



2301415024

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

COMPUTATION OF TAX DUE OR OVERPAYMENT	(ROUND TO NEAREST DOLLAR)	SCHEDULE 3	
	A. Income Tax	B. Net Worth Tax	C. Total
1. Total Tax (Schedule 1, Line 8, and Schedule 2, Line 7)	2221		2221
2. Credits and payments of estimated tax			
3. Schedule 10* Credits (must be filed electronically)			
4. Withholding Credits (G2-A, G2-LP, and/or G2-RP)			
5. Schedule 10B Refundable tax credits (must be filed electronically)			
6. Balance of tax due (Line 1, less Lines 2, 3, 4, and 5)			2221
7. Amount of overpayment (Lines 2, 3, 4, and 5 less Line 1)			
8. Interest due (See Instructions)			
9. Form 600 UET (Estimated tax penalty)			
10. Other penalty due (See Instructions)			
11. Amount Due (Add Lines 6, 8, 9 and 10)			2221
12. Amount to be credited to 2023 estimated tax (Line 7 less Lines 8-10)		Refunded	

***NOTE:** Any tax credits from Schedule 10 may be applied against income tax liability only, **not** net worth tax liability.

SEE PAGE 3 SIGNATURE SECTION FOR DIRECT DEPOSIT OPTIONS

ADDITIONS TO FEDERAL TAXABLE INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 4
1. State and municipal bond interest (other than Georgia or political subdivision thereof)		1.
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia		2. 99776
3. Expense attributable to tax exempt income		3.
4. Net operating loss deducted on Federal return		4.
5. Reserved		5.
6. Intangible expenses and related interest cost		6.
7. Captive REIT expenses and costs		7.
8. Other Additions (Attach Schedule)	SEE STATEMENT	1 8. 22494
9. TOTAL - Enter also on Line 2, Schedule 1		9. 122270

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 5
1. Interest on obligations of United States (must be reduced by direct and indirect interest expense)		1.
2. Exception to intangible expenses and related interest cost (Attach IT-Addback)		2.
3. Exception to captive REIT expenses and costs (Attach IT-REIT)		3.
4. Other Subtractions (Must Attach Schedule)	SEE STATEMENT	2 4. 26680
5. TOTAL - Enter also on Line 4, Schedule 1		5. 26680

APPORTIONMENT OF INCOME	A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A) / COL (B) COMPUTE TO SIX DECIMALS	SCHEDULE 6
1. Gross receipts from business	1. 99850	6672499		
2. Georgia Ratio (Divide Column A by Column B)	2.		.014964	

COMPUTATION OF GEORGIA NET INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 7
1. Net business income (Schedule 1, Line 5)		1. 2581473
2. Income allocated everywhere (Must Attach Schedule)		2.
3. Business income subject to apportionment (Line 1 less Line 2)		3. 2581473
4. Georgia Ratio (Schedule 6, Column C)	4. .014964	
5. Net business income apportioned to Georgia (Line 3 x Line 4)		5. 38629
6. Net income allocated to Georgia (Attach Schedule)		6.
7. Total of Lines 5 and 6		7. 38629
8. Less: Net operating loss apportioned to GA (from Schedule 9, see IT-611 80% instructions)		8.
9. Georgia taxable income (Enter also on Schedule 1, Line 7)		9. 38629



2301415034

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

COMPUTATION OF GEORGIA NET WORTH RATIO

(TO BE USED BY FOREIGN CORPS ONLY)

SCHEDULE 8

	A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA Ratio (A/B) DO NOT ROUND COMPUTE TO SIX DECIMALS
1. Total value of property owned (Total assets from Federal balance sheet)	0	165302	
2. Gross receipts from business	99850	6672499	
3. Totals (Line 1 plus Line 2)	99850	6837801	
4. Georgia Ratio (Divide Line 3A by 3B)014603

A copy of the Federal Return and supporting Schedules must be attached if filing by paper. No extension of time for filing will be allowed unless a copy of the request for a Federal extension or Form IT-303 is attached to this return.

Make check payable to: Georgia Department of Revenue

Mail to: Georgia Department of Revenue, Processing Center, PO Box 740397, Atlanta, Georgia 30374-0397

DIRECT DEPOSIT OPTIONS

A. Direct Deposit (For U.S. Accounts Only) See booklet for further instructions . **If Direct Deposit is not selected, a paper check will be issued.**

Type: Checking	Savings	Routing Number
		Account Number

Declaration: I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address: BRIEN@SIGMASOLVE.COM

Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the named preparer.

SIGNATURE OF OFFICER

OFFICER

TITLE

DATE

MANESH MAKWANA

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

CLIFTONLARSONALLEN LLP

FIRM PREPARING THE RETURN

41-0746749

IDENTIFICATION OR SOCIAL SECURITY NUMBER



2301415044

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

GA NOL Carry Forward Worksheet

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

For calendar year or fiscal year beginning 01/01/2022 and ending 12/31/2022

	A	B	C	D	E	F
	Loss Year	Loss Amount	Income Year	NOL Utilized	Balance	Remaining NOL
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

- 1. NOL Carry Forward Available to Current Year
- 2. Current Year Income/(Loss) (Schedule 1, Line 5 or Schedule 7, Line 7)
- 3. NOL from Taxable Years Beginning before 1/1/2018 Applied to Current Year
- 4. NOL from Taxable Years Beginning on or after 1/1/2018 Applied to Current Year
- (Cannot exceed 80% of Line 2, see instructions for more information)
- 5. Total NOL applied
- Add Lines 3 and 4, Enter on Schedule 1, Line 6 or Schedule 7, Line 8)*
- 6. NOL Carry Forward Available to Next Year
- (Line 1 less Line 5 plus any loss amount on Line 2)

INSTRUCTIONS

* Cannot Exceed the Current Year Income Reported on Line 2.

Column A: List the loss year(s).

Column B: List the loss amount for the tax year listed in Column A.

Columns C & D: List the years in which the losses were utilized and the amount utilized each year.

Column E: List the balance of the NOL after each year has been applied. (Column B less Column D)

Column F: List the remaining NOL applicable to each loss year.

Total the remaining NOL (Col. F) and enter in the space at the bottom of the worksheet for "NOL Carry Forward Available to Current Year". Then insert "Current Year Income/(Loss)" in the space provided and compute the remainder of the schedule. Create photocopies as needed. See example worksheet in 611 instructions.

GA 600

OTHER ADDITIONS

STATEMENT 1

DESCRIPTION

AMOUNT

FEDERAL DEPRECIATION ADJUSTMENT

22494

TOTAL TO FORM 600, SCHEDULE 4, LINE 8

22494

GA 600

OTHER SUBTRACTIONS

STATEMENT 2

DESCRIPTION

AMOUNT

STATE DEPRECIATION ADJUSTMENT

26680

TOTAL TO FORM 600, SCHEDULE 5, LINE 4

26680



2301415054

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

1. Complete a separate schedule for each Credit Code.
2. Total the amounts on Line 13 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover to this tax year, please complete a schedule even if the credit is not used for this tax year.
4. See the tax booklet for a list of credit codes.
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 14 carryover is applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding for this tax year and by any carryovers that have expired.

For the credit generated this tax year, list the Company Name, ID number, and Credit Certificate number if applicable. Purchased credits and credits received from an assignment should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and ID# below.

1. Credit Code	
2. Credit remaining from previous years (do not include amounts elected to be applied to withholding)	
3. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
4. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
5. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
6. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
7. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
8. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
9. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
10. Total available credit for this tax year. (sum of Lines 2 through 9)	10.
11. Enter the amount assigned to affiliated entities (see Schedule 11)	11.
12. Enter the amount of the credit sold (only certain credits can be sold; see instructions)	12.
13. Credit used for this tax year (enter here and on Schedule 3, Line 3)	13.
14. Potential carryover to next tax year. (Line 10 less Lines 11, 12, and 13)	14.

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY

Page 6
SCHEDULE 10B



(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

REFUNDABLE TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10B

- 1. Complete a separate schedule for each Credit Code.
2. Total the amounts on Line 13 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover to this tax year, please complete a schedule even if the credit is not used for this tax year.
4. See the tax booklet for a list of credit codes.
i. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners and, to determine when carryovers expire.
ii. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
iii. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
iv. Before the Line 14 carryover is applied to the next tax year, the amount must be reduced by any amounts elected to be applied to withholding for this tax year and by any carryovers that have expired.

For the credit generated this tax year, list the Company Name, ID number, and Credit Certificate number if applicable. Purchased credits and credits received from an assignment should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and ID# below.

Note: A purchased Timber Tax Credit is not a refundable tax credit. Use Schedule 10 if the Timber Tax Credit was purchased.

- 1. Credit Code
2. Credit remaining from previous years (do not include amounts elected to be applied to withholding)

Table with 2 columns: Description (Company Name, Credit Certificate #, etc.) and Amount/Type (ID Number, Credit Generated this Tax Year, etc.)

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY



2301415074

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

ASSIGNED TAX CREDITS

(ROUND TO NEAREST DOLLAR)

SCHEDULE 11

Georgia Code Section 48-7-42 provides that in lieu of claiming any Georgia income tax credit for which a taxpayer otherwise is eligible for the taxable year, the taxpayer may elect to assign credits in whole or in part to one or more "affiliated entities". The term "affiliated entities" is defined as:

- 1. A corporation that is a member of the taxpayer's affiliated group within the meaning of Section 1504(a) of the Internal Revenue Code; or
- 2. An entity affiliated with a corporation, business, partnership, or limited liability company taxpayer, which entity:
 - (a) Owns or leases the land on which a project is constructed;
 - (b) Provides capital for construction of the project; and
 - (c) Is the grantor or owner under a management agreement with a managing company for the project.

no carryover attributable to the unused portion of any previously claimed or assigned credit may be assigned or reassigned, except if the assignor and the recipient of an assigned tax credit cease to be affiliated entities, then any carryover attributable to the unused portion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover and also shall be permitted to assign the carryover to one or more affiliated entities, as if such carryover were an income tax credit for which the assignor became eligible in the taxable year in which the carryover was transferred back to the assignor. In the case of any credit that must be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with respect to each such installment. For additional information, please refer to Georgia Code Section 48-7-42.

If the corporation filing this return is assigning tax credits to other affiliates, please provide detail below specifying where the tax credits are being assigned.

III assignments of credits must be made before the statutory due date of the return (including extensions) per

O.C.G.A. § 48-7-42 (b).

Credit Code	Corporation Name	FEIN	Amount of Credit	Credit Certificate # (if applicable)
			1.	
			2.	
			3.	
			4.	
			5.	
			6.	
			7.	
			8.	

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY

PLEASE DO NOT MAIL!

ERO MUST RETAIN THIS FORM. DO NOT SUBMIT THIS FORM TO GEORGIA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

GA-8453C 2022

IRS DCN OR SUBMISSION ID

Grid for IRS DCN or Submission ID

GEORGIA CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

Checkboxes for GA Consolidated Subsidiary, Address Change, Final Return, Consolidated Parent FEIN, Name Change, Amended Due to IRS Audit

2022 Income Tax Return and 2023 Net Worth Return details including beginning and ending dates.

Corporate information including Federal Employer ID Number, Name (Corporate title), Date admitted into GA, Location of Records, Business Address, City or Town, State, ZIP Code, and NAICS Code.

PART I TAX RETURN INFORMATION

Table with 7 rows showing tax return information: Federal taxable income, Georgia taxable income, Net Worth, Net Worth Taxable by Georgia, Tax Amounts, Amount due with return, and Refund.

PART II DECLARATION OF CORPORATE OFFICER

Under penalties of perjury, I declare that the information I have provided to the corporation's Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of the corporation's 2022 Georgia Corporate Income Tax Return.

Signature and title information for the Corporate Officer, including name BIREN ZAVERCHAND and email BRIEN@SIGMASOLVE.COM.

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE CORPORATION'S RETURN AND THAT THE ENTRIES ON THE GA-8453C ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Signature and Firm Information: CLIFTONLARSONALLEN LLP, 150 S WARNER ROAD, SUITE 310, KING OF PRUSSIA PA 19406.

IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL THE INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

Paid Preparer's Signature and Firm Information: MANESH MAKWANA, CLIFTONLARSONALLEN LLP, 150 S WARNER ROAD, SUITE 310, KING OF PRUSSIA PA 19406.

KEEP A COPY WITH YOUR RECORDS

GA-8453C (REV. 07/14/22)

245091 08-08-22

CCH

02 9

150 2022

15120713 131839 A819668

2022.04000 SIGMA SOLVE, INC.

A8196681

Form **4562**

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

Depreciation and Amortization
(Including Information on Listed Property) OTHER

Attach to your tax return.

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

GA

OMB No. 1545-0172

2022

Attachment
Sequence No. **179**

SIGMA SOLVE, INC.

OTHER DEPRECIATION

Identifying number
32-0025506

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	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
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 2021 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2023. 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.)

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

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 2022	17	26,680.
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 <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 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 2022 Tax Year Using the Alternative Depreciation System

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 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 instr.	22	26,680.
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	

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? Yes No **24b** If "Yes," is the evidence written? 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							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
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		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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												
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.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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		
39 Do you treat all use of vehicles by employees as personal use?		
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?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

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 2022 tax year:					
SEE STATEMENT 3					47,185.
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44 47,185.

FORM 4562

PART VI - AMORTIZATION

STATEMENT 3

(A) DESCRIPTION OF COSTS	(B) DATE BEGAN	(C) AMORTIZABLE AMOUNT	(D) CODE SECTION	(E) PERIOD/ PERCENT	(F) AMORTIZATION THIS YEAR
2022 IRC174 CAPITALIZED COSTS	06/30/22	458,004.		60M	45,800.
2022 IRC174 CAPITALIZED COSTS	06/30/22	41,543.		180M	1,385.
TOTAL TO FORM 4562, LINE 42					47,185.

TAX RETURN FILING INSTRUCTIONS

TEXAS FORM 05-169 AND 05-102

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Sigma Solve, Inc.
1560 SAGRASS COORPORATE PARKWAY
SUNRISE, FL 33323

Prepared By:

CLIFTONLARSONALLEN LLP
150 S WARNER ROAD, SUITE 310
KING OF PRUSSIA, PA 19406

To Be Signed and Dated By:

Not applicable

Amount of Tax:

Total tax	\$	1,971.59
Less: payments and credits	\$	0.00
Plus: other amount	\$	0.00
Plus: interest and penalties	\$	0.00
Balance due	\$	1,971.59

Overpayment:

Not applicable

Make Check Payable to:

Texas Comptroller

Mail Tax Return and Check (if applicable) to:

This return has qualified for electronic filing. Please review your return for completeness and accuracy. We will then transmit your return electronically to the Texas Comptroller. Do not mail the paper copy of the return to the Texas Comptroller.

Return Must be Mailed On or Before:

Return federal Form 8879-CORP to us by November 15, 2023.

Special Instructions:

Your payment should be made as instructed below on or before November 15, 2023.

Enclose a check or money order for \$1,971.59, payable to Texas Comptroller. Separately mail Form 05-170 with payment to:

Texas Comptroller of Public Accts
P.O. Box 149348
Austin, TX 78714-9348

Texas Franchise Tax Public Information Report

To be filed by Corporations, Limited Liability Companies (LLC), Limited Partnerships (LP), Professional Associations (PA) and Financial Institutions

Tcode 13196

Taxpayer number

Report year

You have certain rights under Chapter 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at 1-800-252-1381.

2023

Taxpayer name SIGMA SOLVE, INC.		<input type="checkbox"/> Check box if the mailing address has changed.	
Mailing address 1560 SAGRASS CORPORATE PARKWAY			Secretary of State (SOS) file number or Comptroller file number
City SUNRISE	State FL	ZIP code plus 4 33323	

Check box if there are currently no changes from previous year; if no information is displayed, complete the applicable information in Sections A, B and C.

Principal office	1560 SAGRASS CORPORATE PARKWAY, SUNRISE, FL 33323
Principal place of business	1560 SAGRASS CORPORATE PARKWAY, SUNRISE, FL 33323



0320025506023

You must report officer, director, member, general partner and manager information as of the date you complete this report.

Please sign below!

This report must be signed to satisfy franchise tax requirements.

SECTION A Name, title and mailing address of each officer, director, member, general partner or manager.

Name	Title	Director <input type="checkbox"/> YES	Term expiration	m m d d y y
Mailing address	City	State	ZIP Code	
Name	Title	Director <input type="checkbox"/> YES	Term expiration	m m d d y y
Mailing address	City	State	ZIP Code	
Name	Title	Director <input type="checkbox"/> YES	Term expiration	m m d d y y
Mailing address	City	State	ZIP Code	

SECTION B Enter information for each corporation, LLC, LP, PA or financial institution, if any, in which this entity owns an interest of 10 percent or more.

Name of owned (subsidiary) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership
Name of owned (subsidiary) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership

SECTION C Enter information for each corporation, LLC, LP, PA or financial institution, if any, that owns an interest of 10 percent or more in this entity.

Name of owned (parent) corporation, LLC, LP, PA or financial institution	State of formation	Texas SOS file number, if any	Percentage of ownership
Registered agent and registered office currently on file (see instructions if you need to make changes)		You must make a filing with the Secretary of State to change registered agent, registered office or general partner information.	
Agent:			
Office:	City	State	ZIP Code

The information on this form is required by Section 171.203 of the Tax Code for each corporation, LLC, LP, PA or financial institution that files a Texas Franchise Tax Report. Use additional sheets for Sections A, B and C, if necessary. The information will be available for public inspection.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief, as of the date below, and that a copy of this report has been mailed to each person named in this report who is an officer, director, member, general partner or manager and who is not currently employed by this or a related corporation, LLC, LP, PA or financial institution.

sign here	Title OFFICER	Date	Area code and phone number (954) 397-0800
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Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>	PIR IND	<input type="checkbox"/>
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Texas Franchise Tax EZ Computation Report

Annualized total revenue must be \$20,000,000 or less to file this form

Tcode 13252 ANNUAL

Taxpayer number Report year Due date

***** 2023 05/15/2023

Taxpayer name SIGMA SOLVE, INC.				Secretary of State file number or Comptroller file number	
Mailing address 1560 SAGRASS CORPORATE PARKWAY					
City SUNRISE	State FL	Country USA	ZIP code plus 4 33323	Check box if the address has changed <input type="checkbox"/>	
Check box if this is a combined report <input type="checkbox"/>		Check box if Total Revenue is adjusted for Tiered Partnership Election, see instructions <input type="checkbox"/>			
Is this entity a corporation, limited liability company, professional association, limited partnership or financial institution? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

Accounting year begin date**	m m d d y y	Accounting year end date	m m d d y y	NAICS code
	0 1 0 1 2 2		1 2 3 1 2 2	518210

REVENUE (Whole dollars only, items 1 -12)		
1. Gross receipts or sales	1. ■	6672499.00
2. Dividends	2. ■	10173.00
3. Interest	3. ■	6486.00
4. Rents (can be negative amount)	4. ■	0.00
5. Royalties	5. ■	0.00
6. Gains/losses (can be negative amount)	6. ■	0.00
7. Other income (can be negative amount)	7. ■	23102.00
8. Total gross revenue (Add items 1 thru 7)	8. ■	6712260.00
9. Exclusions from gross revenue (see instructions)	9. ■	137808.00
10. TOTAL REVENUE (item 8 minus item 9 if less than zero, enter 0)	10. ■	6574452.00
11. Gross receipts in Texas	11. ■	604251.00
12. Gross receipts everywhere	12. ■	6672499.00
13. Apportionment factor (Divide item 11 by item 12) (Round to 4 decimal places)	13. ■	0.0906
14. Apportioned revenue (Multiply item 10 by item 13) (Dollars and cents)	14. ■	595645.35
15. Tax due before discount (Multiply item 14 by 0.00331) (Dollars and cents)	15. ■	1971.59
16. Discount (see instructions, applicable to report years 2008 and 2009)	16. ■	0.00
17. TOTAL TAX DUE (item 15 minus item 16) (Do not include payment if this amount is less than \$1,000)	17. ■	1971.59

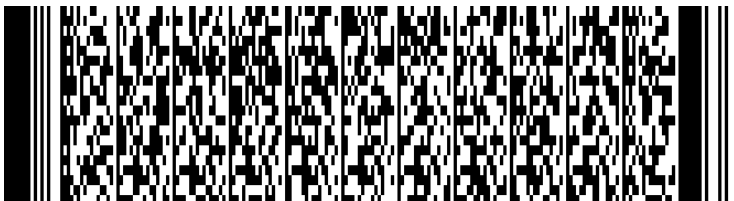
Do not include payment if item 17 is less than \$1,000 or if annualized total revenue is less than the no tax due threshold (see instructions).
If the entity makes a tiered partnership election, ANY amount in item 17 is due. Complete Form 05-170 if making a payment.

Print or type name BIREN ZAVERCHAND	Area code and phone number (954) 397-0800
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.	
sign here	Date
Mail original to: Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348	

Instructions for each report year are online at www.comptroller.texas.gov/taxes/franchise/forms/. If you have any questions, call 1-800-252-1381.

** If not 12 months, see instructions for annualized revenue.

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>
PM Date	



Texas Franchise Tax Payment Form

■ Tcode 13050 ANNUAL

■ Taxpayer number

■ Report year

Due date

2023

05/15/2023

Taxpayer name

SIGMA SOLVE, INC.

1. Total tax due on this report <i>(item 35 from Form 05-158-B or item 17 from Form 05-169)</i>	1.	1971.59
2. Enter prior payment <i>(e.g. extension payment)</i>	2.	0.00
3. Net tax due <i>(item 1 minus item 2)</i>	3.	1971.59
4. Penalty <i>(see instructions)</i>	4.	0.00
5. Interest <i>(see instructions)</i>	5.	0.00
6. TOTAL AMOUNT DUE AND PAYABLE <i>(Add items 3, 4 and 5)</i>	6. ■	1971.59

Make amount payable to TEXAS COMPTROLLER

Taxpayers who paid \$10,000 or more during the preceding fiscal year (Sept. 1 thru Aug. 31) are required to electronically pay their franchise tax. For more information visit www.comptroller.texas.gov/taxes/franchise/filing-requirements.php.

FOR YOUR RECORDS
DO NOT FILE

Mail original to:
 Texas Comptroller of Public Accounts
 P.O. Box 149348
 Austin, TX 78714-9348

Instructions for each report year are online at www.comptroller.texas.gov/taxes/franchise/forms/. If you have any questions, call 1-800-252-1381.

Texas Comptroller Official Use Only



VE/DE				
PM Date				

