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

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

326340
04-01-23

CLIENT'S COPY

Direct Deposit/Debit Report

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

Unit	Form	Name of Financial Institution	Account Type	Routing Number	Account Number	Debit/Deposit Date	Amount
GA	600		CHECKING	263191387	*********6771	DEBIT 10/22/24	152.

CliftonLarsonAllen LLP
CLAconnect.com

SIGMA SOLVE, INC.

1120 INCOME TAX RETURN

FOR YEAR ENDED MARCH 31, 2024

CliftonLarsonAllen LLP
CLAconnect.com

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

Sigma Solve, Inc.:

We have prepared and enclosed your 2023 Corporation income tax returns for the year ended March 31, 2024.

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 January 15, 2025.

Your overpayment in the amount of $3,962 has been applied to your Federal estimated tax.

We have prepared Form 5472 for electronic filing with the federal return.

Federal Estimated Tax Vouchers:

Florida Income Tax Return:

The Florida Form F-1120 should be mailed on or before February 3, 2025 to:

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

No payment is required with this return when filed.

Your overpayment in the amount of $39,743 has been applied to your Florida estimated tax.

Florida Estimated Tax Vouchers:

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 January 15, 2025 the filing deadline.

Your balance due of $152 will be automatically withdrawn from the bank account ending in 6771 on or after October 22, 2024. Refer to Form 600 on the Direct Deposit/Debit Report for complete account information.

Georgia Estimated Tax Vouchers:

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

October 22, 2024

Sigma Solve, Inc.:

Enclosed are your 2023 corporate tax returns, as follows...

2023 U.S. Corporation Income Tax Return

2023 Form 5472 Information Return of a Foreign-Owned Corporation

2023 Florida Corporation Income Tax Return

2023 Georgia Corporation Income Tax Return

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 MARCH 31, 2024

2023 TAX RETURN FILING INSTRUCTIONS

U.S. CORPORATION INCOME TAX RETURN

FOR THE YEAR ENDING

March 31, 2024

Prepared For:

Sigma Solve, Inc.
1560 SAWGRASS 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	$	186,038
Less: payments and credits	$	190,000
Plus: interest and penalties	$	0
Overpayment	$	3,962

Overpayment:

Credit to your estimated tax	$	3,962
Refunded to you	$	0

Make Check Payable To:

Not Applicable

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 January 15, 2025.

Special Instructions:

TAX RETURN FILING INSTRUCTIONS

FORM 5472 INFORMATION RETURN OF A FOREIGN-OWNED CORPORATION

FOR THE YEAR ENDING

March 31, 2024

Prepared For:

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

Prepared By:

CliftonLarsonAllen LLP
150 S Warner Road, Suite 310
King of Prussia, PA 19406

Mail Tax Return To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

Form 5472 has been prepared for electronic filing with the federal return.

DEPRECIATION VARIANCE REPORT

ASSET NUMBER	DESCRIPTION	ACCOUNTANT'S CALCULATED DEPRECIATION	SYSTEM CALCULATED DEPRECIATION	VARIANCE
7	BMW	2,549.	1,147.	1,402.
8	2022 IRC174 CAPITALIZED COSTS	91,601.	22,900.	68,701.
9	2022 IRC174 CAPITALIZED COSTS	2,770.	692.	2,078.

CORPORATION
Two-Year Comparison

2023

Name	Employer Identification Number
SIGMA SOLVE, INC.	32-0025506

Description	Prior Year	Current Year	Increase (Decrease)
INCOME:			
GROSS RECEIPTS OR SALES LESS RETURNS AND ALLOWANCES	2,417,581.	1,702,424.	-715,157.
COST OF GOODS SOLD	595,657.	370,942.	-224,715.
GROSS PROFITS	1,821,924.	1,331,482.	-490,442.
DIVIDENDS	11,061.	1,473.	-9,588.
INTEREST	5,150.	2,000.	-3,150.
OTHER INCOME	395.	65.	-330.
TOTAL INCOME	1,838,530.	1,335,020.	-503,510.
DEDUCTIONS:			
SALARIES AND WAGES LESS EMPLOYMENT CREDITS	115,476.	250,228.	134,752.
BAD DEBTS	3,633.	0.	-3,633.
RENTS	8,758.	9,096.	338.
TAXES AND LICENSES	23,505.	32,271.	8,766.
CHARITABLE CONTRIBUTIONS	520.	0.	-520.
DEPRECIATION	638.	1,147.	509.
ADVERTISING	957.	13,000.	12,043.
PENSION, PROFIT-SHARING, ETC., PLANS	0.	6,403.	6,403.
EMPLOYEE BENEFIT PROGRAMS	10,875.	12,064.	1,189.
OTHER DEDUCTIONS	102,403.	119,481.	17,078.
TOTAL DEDUCTIONS	266,765.	443,690.	176,925.
TAXABLE INCOME:			
TAXABLE INCOME BEFORE NOL DEDUCTION AND SPECIAL DEDUCTIONS	1,571,765.	891,330.	-680,435.
SPECIAL DEDUCTIONS	5,531.	0.	-5,531.
TAXABLE INCOME	1,566,234.	891,330.	-674,904.
TAX COMPUTATION:			
INCOME TAX	328,909.	187,179.	-141,730.
TAX BEFORE CREDITS	328,909.	187,179.	-141,730.
EFFECTIVE TAX RATE	20.0168%	20.8720%	0.8552%
MARGINAL TAX RATE	21.0000%	21.0000%	0.0000%
GENERAL BUSINESS CREDIT	15,399.	1,141.	-14,258.
TOTAL CREDITS	15,399.	1,141.	-14,258.
TAX AFTER CREDITS	313,510.	186,038.	-127,472.

CORPORATION
Two-Year Comparison

2023

Name: SIGMA SOLVE, INC.

Employer Identification Number: 32-0025506

Description	Prior Year	Current Year	Increase (Decrease)
TOTAL TAX	313,510.	186,038.	-127,472.
PAYMENTS AND CREDITS:			
ESTIMATED TAX PAYMENTS	0.	150,000.	150,000.
TAX DEPOSITED WITH FORM 7004	432,000.	40,000.	-392,000.
TOTAL PAYMENTS AND CREDITS	432,000.	190,000.	-242,000.
BALANCE DUE OR REFUND:			
OVERPAYMENT	118,490.	3,962.	-114,528.
OVERPAYMENT APPLIED TO ESTIMATED TAX	118,490.	3,962.	-114,528.
AMOUNT REFUNDED	0.	0.	0.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	851,255.	410,102.	-441,153.
FEDERAL INCOME TAX PER BOOKS	47,887.	132,468.	84,581.
TAXABLE INCOME NOT ON BOOKS	714,881.	504,325.	-210,556.
BOOK EXPENSES NOT ON RETURN	167,172.	82,438.	-84,734.
INCOME ON BOOKS NOT ON RETURN	178,374.	199,249.	20,875.
RETURN DEDUCTIONS NOT ON BOOKS	31,056.	38,754.	7,698.
INCOME PER RETURN	1,571,765.	891,330.	-680,435.
SCHEDULE M-2:			
BALANCE AT BEGINNING OF YEAR - UNAPPROPRIATED RETAINED EARNINGS	3,884,358.	6,161,091.	2,276,733.
NET INCOME (LOSS) PER BOOKS	851,255.	410,102.	-441,153.
OTHER INCREASES	9,886.	0.	-9,886.
BALANCE AT END OF YEAR - UNAPPROPRIATED RETAINED EARNINGS	4,745,499.	6,571,193.	1,825,694.

Form **8879-CORP**

(December 2022)

Department of the Treasury
Internal Revenue Service

E-file Authorization for Corporations

For calendar year 2023, or tax year beginning JAN 1 , 2023, ending MAR 31 , 20 24

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

OMB No. 1545-0123

Name of corporation	Employer identification number
SIGMA SOLVE, INC.	32-0025506

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

1	Total income (Form 1120, line 11)	1	1,335,020.
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

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

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

Officer's signature ______________________ Date __________ Title 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 MANESH MAKWANA Date 10/22/24

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

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

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

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

OMB No. 1545-0233

Print or Type

Name: SIGMA SOLVE, INC.
Identifying number: 32-0025506
Number, street, and room or suite no. (If P.O. box, see instructions.): 1560 SAWGRASS CORPORATE PARKWAY
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).): SUNRISE, FL 33323

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

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

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

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

Part II All Filers Must Complete This Part

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

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

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

5a The application is for calendar year ______, or tax year beginning JANUARY 1, 2024, and ending MARCH 31, 2024

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

FOR YOUR RECORDS DO NOT FILE

6 Tentative total tax	6	190,000.
7 **Total** payments and credits. See instructions	7	150,000.
8 **Balance due.** Subtract line 7 from line 6. See instructions	8	40,000.

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045

CHANGE IN ACCOUNTING PERIOD

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

U.S. Corporation Income Tax Return

For calendar year 2023 or tax year beginning JANUARY 1, 2024 , ending MARCH 31, 2024

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

OMB No. 1545-0123 **2023**

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

TYPE OR PRINT

Name: SIGMA SOLVE, INC.
Number, street, and room or suite no. If a P.O. box, see instructions.: 1560 SAWGRASS CORPORATE PARKWAY
City or town, state or province, country, and ZIP or foreign postal code: SUNRISE, FL 33323

B Employer identification number: 32-0025506
C Date incorporated: 09/20/2006
D Total assets (see instructions): $ 3,168,024.

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

Income

1a	Gross receipts or sales	1a	1,702,424.		
b	Returns and allowances	1b			
c	Balance. Subtract line 1b from line 1a			1c	1,702,424.
2	Cost of goods sold (attach Form 1125-A)			2	370,942.
3	Gross profit. Subtract line 2 from line 1c			3	1,331,482.
4	Dividends and inclusions (Schedule C, line 23)			4	1,473.
5	Interest SEE STATEMENT 1			5	2,000.
6	Gross rents			6	
7	Gross royalties			7	
8	Capital gain net income (attach Schedule D (Form 1120))			8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
10	Other income (attach statement) SEE STATEMENT 2			10	65.
11	**Total income.** Add lines 3 through 10			11	1,335,020.

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (attach Form 1125-E)			12	
13	Salaries and wages (less employment credits)			13	250,228.
14	Repairs and maintenance			14	
15	Bad debts			15	
16	Rents			16	9,096.
17	Taxes and licenses SEE STATEMENT 3			17	32,271.
18	Interest (see instructions)			18	
19	Charitable contributions			19	
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	1,147.
21	Depletion			21	
22	Advertising			22	13,000.
23	Pension, profit-sharing, etc., plans			23	6,403.
24	Employee benefit programs			24	12,064.
25	Energy efficient commercial buildings deduction (attach Form 7205)			25	
26	Other deductions (attach statement) SEE STATEMENT 4			26	119,481.
27	**Total deductions.** Add lines 12 through 26			27	443,690.
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	891,330.
29a	Net operating loss deduction (see instructions)	29a			
b	Special deductions (Schedule C, line 24)	29b			
c	Add lines 29a and 29b			29c	

Tax, Refundable Credits, and Payments

30	**Taxable income.** Subtract line 29c from line 28. See instructions	30	891,330.
31	Total tax (Schedule J, Part I, line 11)	31	186,038.
32	Reserved for future use	32	
33	Total payments and credits (Schedule J, Part II, line 23)	33	190,000.
34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐	34	
35	**Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	0.
36	**Overpayment.** If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	3,962.
37	Enter amount from line 36 you want: **Credited to 2024 estimated tax** 3,962. **Refunded**	37	

Sign Here

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

Signature of officer | Date | Title: OFFICER

May the IRS discuss this return with the preparer shown below? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MANESH MAKWANA	MANESH MAKWANA	10/22/24		P00391914

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

311601 07-10-24 LHA **For Paperwork Reduction Act Notice, see separate instructions.** Form **1120** (2023)

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 5	1,473.		
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	1,473.		
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	Income tax. See instructions			1	187,179.
2	Base erosion minimum tax amount (attach Form 8991)			2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)			3	
4	Add lines 1, 2, and 3			4	187,179.
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (see instructions - attach Form 3800)	5c	1,141.		
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	1,141.
7	Subtract line 6 from line 4			7	186,038.
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)	9f			
g	Interest/tax due under section 453(l)	9g			
z	Other (see instructions - attach statement)	9z			
10	**Total.** Add lines 9a through 9z			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	186,038.

Part II - Payments and Refundable Credits

12	Reserved for future use			12	
13	Preceding year's overpayment credited to the current year			13	
14	Current year's estimated tax payments			14	150,000.
15	Current year's refund applied for on Form 4466			15	( )
16	Combine lines 13, 14, and 15			16	150,000.
17	Tax deposited with Form 7004			17	40,000.
18	Withholding (see instructions)			18	
19	**Total payments.** Add lines 16, 17, and 18			19	190,000.
20	Refundable credits from:				
a	Form 2439	20a			
b	Form 4136	20b			
c	Reserved for future use	20c			
z	Other (attach statement - see instructions)	20z			
21	**Total credits.** Add lines 20a through 20z			21	
22	Elective payment election amount from Form 3800			22	
23	**Total payments and credits.** Add lines 19, 21, and 22. Enter here and on page 1, line 33			23	190,000.

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

		Yes	No
1	Check accounting method: a [X] Cash b [ ] Accrual c [ ] Other (specify)		
2	See the instructions and enter the:		
a	Business activity code no. 518210		
b	Business activity SOFTWARE		
c	Product or service SOFTWARE CONSULTING		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? 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

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

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

		Yes	No
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: **(a)** Percentage owned 100.0000 and **(b)** Owner's country INDIA **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached 1	X	
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount [ ] If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during this tax year $		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here [ ] If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) $		

Schedule K Other Information (continued from page 4)

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

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	(b)	End of tax year (c)	(d)
1 Cash		210,679.		868,684.
2a Trade notes and accounts receivable	1,502,954.		1,750,331.	
b Less allowance for bad debts	( )	1,502,954.	( )	1,750,331.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 6		498,184.		525,834.
10a Buildings and other depreciable assets	165,302.		165,302.	
b Less accumulated depreciation	(137,122.)	28,180.	(146,127.)	19,175.
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 7		169,801.		4,000.
15 Total assets		2,409,798.		3,168,024.
Liabilities and Shareholders' Equity				
16 Accounts payable		314,152.		1,070,311.
17 Mortgages, notes, bonds payable in less than 1 year		1,665.		1,665.
18 Other current liabilities (att. stmt.) STMT 8		514,103.		106,068.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (att. stmt.)				
22 Capital stock: a Preferred stock				
b Common stock	172,668.	172,668.	172,668.	172,668.
23 Additional paid-in capital		253,119.		253,119.
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		6,161,091.		6,571,193.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		(5,007,000.)		(5,007,000.)
28 Total liabilities and shareholders' equity		2,409,798.		3,168,024.

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	410,102.	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ STMT 11 199,249.	199,249.
2 Federal income tax per books	132,468.		
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): SEE STATEMENT 9	504,325.	8 Deductions on this return not charged against book income this year (itemize): a Depreciation $ b Charitable contributions $ STMT 12 38,754.	38,754.
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ 7,858. b Charitable contributions $ c Travel and entertainment $ 1,622. STMT 10 72,958.	82,438.	9 Add lines 7 and 8	238,003.
6 Add lines 1 through 5	1,129,333.	10 Income (page 1, line 28) - line 6 less line 9	891,330.

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

1 Balance at beginning of year	6,161,091.	5 Distributions: a Cash	
2 Net income (loss) per books	410,102.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	6,571,193.	8 Balance at end of year (line 4 less line 7)	6,571,193.

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

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

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

OMB No. 1545-0123

Name: SIGMA SOLVE, INC.

Employer Identification number: 32-0025506

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule) SEE STATEMENT 13	4	370,942.
5	Other costs (attach schedule)	5	
6	**Total.** Add lines 1 through 5	6	370,942.
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	370,942.

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation) ▶

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

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

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of Section 263A apply to the entity? See instructions ☐ Yes ☒ No

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

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

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04-01-23 LHA

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2023

Attachment Sequence No. **22**

Name(s) shown on return	Identifying number
SIGMA SOLVE, INC.	32-0025506

A **Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Go to Part III before Parts I and II. See instructions.

1	Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions			1	1,141.
2	Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	2			
3	Enter the applicable passive activity credits allowed for 2023. See instructions			3	
4	Carryforward of general business credit to 2023. See instructions for statement to attach			4	
	Check this box if the carryforward was changed or revised from the original reported amount ☐				
5	Carryback of general business credit from 2024. See instructions			5	
6	Add lines 1, 3, 4, and 5			6	1,141.

Part II Allowable Credit

7	Regular tax before credits: • 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 1; 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	187,179.
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.			8	0.
9	Add lines 7 and 8			9	187,179.
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	187,179.
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	187,179.		
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions	13	40,545.		
14	Tentative minimum tax: • 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	40,545.
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	146,634.
17	Enter the **smaller** of line 6 or line 16			17	1,141.
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

For Paperwork Reduction Act Notice, see separate instructions. Form **3800** (2023)

Part II Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or line 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 Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f) — 23		
24	Enter the applicable passive activity credit allowed for 2023. 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	146,634.
28	Add lines 17 and 26	28	1,141.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	145,493.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions	30	
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions — 32		
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount ☐	34	
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). 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. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	1,141.

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a Form 3468, Part II									
b Form 7207									
c Form 6765				1,141.					1,141.
d Form 3468, Part III									
e Form 8826									
f Form 8835, Part II									
g Form 7210									
h Form 8820									
i Form 8874									
j Form 8881, Part I									
k Form 8882									
l Form 8864 (diesel)									
m Form 8896									
n Form 8906									
o Form 3468, Part IV									
p Form 8908									
q Reserved (45Z)									
r Form 8910									
s Form 8911, Part II									
t Form 8830									
u Form 7213, Part II									
v Form 3468, Part V									
w Form 8932									
x Form 8933									
y Form 8936, Part II									
z Reserved									
aa Form 8936, Part V									
bb Form 8904									
cc Form 7213, Part I									
dd Form 8881, Part II									
ee Form 8881, Part III									
ff Form 8864, line 8									
gg Reserved (1gg)									
hh Reserved (1hh)									
ii Reserved (1ii)									
jj Reserved (1jj)									
zz Other credits									
2 Add lines 1a through 1zz				1,141.					1,141.

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. *(continued)*

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 **Specified credits:**									
a Form 3468, Part VI									
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II									
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z									
6 Add lines 2, 3, and 5				1,141.					1,141.

314404
01-11-24

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ Attach to Form 1120.

OMB No. 1545-0123

Name: SIGMA SOLVE, INC.

Employer identification number (EIN): 32-0025506

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
SIGMA SOLVE LIMITED	00-0000000	CORPORATION	INDIA	100.00%

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

Form **1125-E**

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

Compensation of Officers

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

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

OMB No. 1545-0123

Name: SIGMA SOLVE, INC.

Employer Identification number: 32-0025506

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

	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of stock owned (d) Common	Percent of stock owned (e) Preferred	(f) Amount of compensation
1	PRERAK PARIKH					
	BIREN ZAVERCHAND					

2	Total compensation of officers	2	
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	0.

For Paperwork Reduction Act Notice, see separate instructions. Form **1125-E** (Rev. 10-2016)

Form **4562** Department of the Treasury Internal Revenue Service

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.

OMB No. 1545-0172 **2023** Attachment Sequence No. **179**

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 2022 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 2024. 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 2023	17	1,147.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2023 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 2023 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
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	1,147.
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 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

	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 2023 tax year:					
SEE STATEMENT 14					3,164.
43 Amortization of costs that began before your 2023 tax year STMT 15				43	35,590.
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	38,754.

2023 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	HY	17	2,650.		2,650.					0.	
2	AUTO	08/23/13	200DB	5.00	HY	17	35,000.				35,000.	35,000.		0.	35,000.
3	COMPUTER	07/01/17	200DB	5.00	HY	17	2,754.				2,754.	2,754.		0.	2,754.
4	FURNITURE	07/01/17	200DB	5.00	HY	17	2,545.				2,545.	2,545.		0.	2,545.
5	PHONE	11/01/17	200DB	5.00	HY	17	1,111.				1,111.	1,111.		0.	1,111.
6	RANGE ROWER	09/29/19	200DB	5.00	HY	17	46,252.		18,100.		28,152.	28,152.		0.	28,152.
7	BMW	12/21/20	200DB	5.00	HY	17	74,990.		18,100.		56,890.	51,154.		1,147.	52,301.
8	2022 IRC174 CAPITALIZED COSTS	06/30/22		60M		43	458,004.				458,004.	68,700.		22,900.	91,600.
9	2022 IRC174 CAPITALIZED COSTS	06/30/22		180M		43	41,543.				41,543.	2,077.		692.	2,769.
10	2023 IRC174 CAPITALIZED COSTS	06/30/23		60M		43	225,332.				225,332.	22,533.		11,267.	33,800.
11	2023 IRC174 CAPITALIZED COSTS	06/30/23		180M		43	43,865.				43,865.	1,462.		731.	2,193.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24		60M		42	58,443.				58,443.			2,922.	2,922.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24		180M		42	14,515.				14,515.			242.	242.
	* TOTAL OTHER DEPRECIATION & AMORT						1,007,004.		38,850.		968,154.	215,488.		39,901.	255,389.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						934,046.		38,850.	0.	895,196.	215,488.			252,225.
	ACQUISITIONS						72,958.		0.	0.	72,958.	0.			3,164.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 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
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						1,007,004.		38,850.	0.	968,154.	215,488.			255,389.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **5472** (Rev. December 2023)

Department of the Treasury Internal Revenue Service

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business

(Under Sections 6038A and 6038C of the Internal Revenue Code)

Go to www.irs.gov/Form5472 for instructions and the latest information.

OMB No. 1545-0123

For tax year of the reporting corporation beginning JAN 1 , 2024 and ending MAR 31 , 2024

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation: SIGMA SOLVE, INC.

1b Employer identification number: 32-0025506

Number, street, and room or suite no. (If a P.O. box, see instructions.): 1560 SAWGRASS CORPORATE PARKWAY

City or town, state, and ZIP code (If a foreign address, see instructions.): SUNRISE FL 33323

1c Total assets: $ 3,168,024.

1d Principal business activity: SOFTWARE

1e Principal business activity code: 518210

1f Total value of gross payments made or received reported on **this** Form 5472. See instructions. $ 1,010,740.

1g Total number of Forms 5472 filed for the tax year: 1

1h Total value of gross payments made or received reported on all Forms 5472. See instructions. $ 1,010,740.

1i Check here if this is a consolidated filing of Form 5472 ☐

1j Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 ☐

1k Total number of Parts VIII attached to Form 5472

1l Country of incorporation: IN

1m Date of incorporation: 09/20/2006

1n Country(ies) under whose laws the reporting corporation files an income tax return as a resident: IN

1o Principal country(ies) where business is conducted: IN

2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of **(a)** the total voting power of all classes of the stock of the reporting corporation entitled to vote, or **(b)** the total value of all classes of stock of the reporting corporation ☒

3 Check here if the reporting corporation is a foreign-owned domestic disregarded entity (foreign-owned U.S. DE) treated as a corporation for purposes of section 6038A. See instructions ☐

Part II 25% Foreign Shareholder (see instructions) SEE STATEMENT 16 STMT 17

Check here if any direct (or ultimate indirect) 25% foreign shareholder listed in Part II is a surrogate foreign corporation under section 7874(a)(2)(B). ☐

4a Name and address of direct 25% foreign shareholder: SIGMA SOLVE LIMITED
305-308 ALPHA CENTER CT AHMEDABAD GUJARAT INDIA 380054

4b(1) U.S. identifying number, if any: **-*******

4b(2) Reference ID number (see instructions): INA819668C001

4b(3) Foreign taxpayer identification number (FTIN), if any (see instructions):

4c Principal country(ies) where business is conducted: IN

4d Country of citizenship, organization, or incorporation: IN

4e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident: IN

5a Name and address of direct 25% foreign shareholder

5b(1) U.S. identifying number, if any

5b(2) Reference ID number (see instructions)

5b(3) FTIN, if any (see instructions)

5c Principal country(ies) where business is conducted

5d Country of citizenship, organization, or incorporation

5e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident

6a Name and address of ultimate indirect 25% foreign shareholder: PRAKASH R PARIKH
A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054

6b(1) U.S. identifying number, if any

6b(2) Reference ID number (see instructions): A819688IND001

6b(3) FTIN, if any (see instructions)

6c Principal country(ies) where business is conducted: IN

6d Country of citizenship, organization, or incorporation: IN

6e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident: IN

7a Name and address of ultimate indirect 25% foreign shareholder: KALPANA P PARIKH
A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054

7b(1) U.S. identifying number, if any

7b(2) Reference ID number (see instructions): A819688IND002

7b(3) FTIN, if any (see instructions)

7c Principal country(ies) where business is conducted: IN

7d Country of citizenship, organization, or incorporation: IN

7e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident: IN

Part III **Related Party** (see instructions). All reporting corporations must complete this question and the rest of Part III.

Check applicable box: Is the related party a [X] foreign person or [ ] U.S. person?

8a Name and address of related party SIGMA SOLVE LIMITED
305-308 ALPHA CENTER CT
AHMEDABAD GUJARAT INDIA 380054

8b(1) U.S. identifying number, if any: 00-0000000

8b(2) Reference ID number (see instructions): INA819668C001

8b(3) FTIN, if any (see instructions)

8c Principal business activity: COMPUTER SOFTWARE & RELATED

8d Principal business activity code: 541512

8e Relationship-Check boxes that apply: [X] Related to reporting corporation [ ] Related to 25% foreign shareholder [X] 25% foreign shareholder

8f Principal country(ies) where business is conducted: IN

8g Country(ies) under whose laws the related party files an income tax return as a resident: IN

Part IV **Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)

Caution: Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.

If estimates are used, check here. [ ]

9	Sales of stock in trade (inventory)	9	
10	Sales of tangible property other than stock in trade	10	
11	Platform contribution transaction payments received	11	
12	Cost sharing transaction payments received	12	
13a	Rents received (for other than intangible property rights)	13a	
b	Royalties received (for other than intangible property rights)	13b	
14	Sales, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	14	
15	Consideration received for technical, managerial, engineering, construction, scientific, or like services	15	
16	Commissions received	16	
17	Amounts borrowed **a** Beginning balance ______ **b** Ending balance or monthly average	17b	
18	Interest received	18	
19	Premiums received for insurance or reinsurance	19	
20	Loan guarantee fees received	20	
21	Other amounts received (see instructions)	21	
22	**Total.** Combine amounts on lines 9 through 21	22	0.
23	Purchases of stock in trade (inventory)	23	
24	Purchases of tangible property other than stock in trade	24	
25	Platform contribution transaction payments paid	25	
26	Cost sharing transaction payments paid	26	
27a	Rents paid (for other than intangible property rights)	27a	
b	Royalties paid (for other than intangible property rights)	27b	
28	Purchases, leases, licenses, etc., of intangible property rights (for example, patents, trademarks, secret formulas)	28	
29	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	29	1,010,740.
30	Commissions paid	30	
31	Amounts loaned **a** Beginning balance ______ **b** Ending balance or monthly average	31b	
32	Interest paid	32	
33	Premiums paid for insurance or reinsurance	33	
34	Loan guarantee fees paid	34	
35	Other amounts paid (see instructions)	35	
36	**Total.** Combine amounts on lines 23 through 35	36	1,010,740.

Part V **Reportable Transactions of a Reporting Corporation That Is a Foreign-Owned U.S. DE** (see instructions)

Describe on an attached separate sheet any other transaction as defined by Regulations section 1.482-1(i)(7), such as amounts paid or received in connection with the formation, dissolution, acquisition, and disposition of the entity, including contributions to and distributions from the entity, and check here. [ ]

Part VI **Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)

Describe these transactions on an attached separate sheet and check here. [ ]

Part VII Additional Information. All reporting corporations must complete Part VII.

37 Does the reporting corporation import goods from a foreign related party? ☐ Yes ☒ No

38a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods? ☐ Yes ☐ No

b If "Yes," attach a statement explaining the reason or reasons for such difference.

c If the answers to questions 37 and 38a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472? ☐ Yes ☐ No

39 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)? ☐ Yes ☒ No
If "Yes," complete Part VIII as instructed below.

40a During the tax year, did the reporting corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions ☐ Yes ☒ No

b If "Yes," enter the total amount of the disallowed deductions $

41a Is the reporting corporation claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign related party? If "Yes," complete lines 41b, 41c, and 41d. See instructions ☐ Yes ☒ No

b Enter the amount of gross receipts derived from all sales of general property to the foreign related party that the reporting corporation included in its computation of foreign-derived deduction eligible income (FDDEI). See instructions $

c Enter the amount of gross receipts derived from all sales of intangible property to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions $

d Enter the amount of gross receipts derived from all services provided to the foreign related party that the reporting corporation included in its computation of FDDEI. See instructions $

42a Did the reporting corporation have any loan to or from the related party, to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)? ☐ Yes ☒ No

b Did the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)? ☐ Yes ☒ No

43a Did the reporting corporation issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b)(2) during the tax year with respect to a related party that is a corporation, or, did the reporting corporation issue or refinance indebtedness owed to a related party that is a corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the reporting corporation, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year? ☐ Yes ☒ No

b If the answer to question 43a is "Yes," provide the following.

(1) The amount of such transaction(s), distribution(s), and acquisition(s) $

(2) The amount of such related party indebtedness $

Part VIII Cost Sharing Arrangement (CSA)

Note: Complete a separate Part VIII for each CSA in which the reporting corporation was a participant during the tax year. Report all amounts in U.S. dollars. (See instructions.)

44 Provide a brief description of the CSA with respect to which this Part VIII is being completed.

45 During the course of the tax year, did the reporting corporation become a participant in the CSA? ☐ Yes ☐ No

46 Was the CSA in effect before January 5, 2009? ☐ Yes ☐ No

47 What was the reporting corporation's share of reasonably anticipated benefits for the CSA? %

48a Enter the total amount of stock-based compensation deductions claimed by the reporting corporation $

b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA $

c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? ☐ Yes ☐ No

49a Enter the total amount of intangible development costs for the CSA $

b Enter the amount of intangible development costs allocable to the reporting corporation based on the reporting corporation's reasonably anticipated benefits share $

Part IX Base Erosion Payments and Base Erosion Tax Benefits Under Section 59A (see instructions)

50 Amounts defined as base erosion payments under section 59A(d) $

51 Amount of base erosion tax benefits under section 59A(c)(2) $

52 Amount of total qualified derivative payments as described in section 59A(h) made by the reporting corporation $

53 Reserved for future use

Form **6765** (Rev. December 2023) Department of the Treasury Internal Revenue Service

Credit for Increasing Research Activities

Attach to your tax return.

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

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return	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 ☐ No ☐ 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	36,959.		
25	Cost of supplies	25			
26	Rental or lease costs of computers	26	10,305.		
27	Enter the applicable percentage of contract research expenses	27	1,543.		
28	Total qualified research expenses. Add lines 24 through 27	28	48,807.		
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	243,942.		
30	Divide line 29 by 6.0	30	40,657.		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	8,150.		
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	1,141.
33	Add lines 23 and 32			33	1,141.
34	Are you electing the reduced credit under section 280C? Yes ☐ No ☒ 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	1,141.

LHA **For Paperwork Reduction Act Notice, see separate instructions.** Form **6765** (Rev. 12-2023)

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	1,141.
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	
38	Add lines 36 and 37	38	1,141.
	• 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. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
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 ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $500,000). 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 SAWGRASS CORPORATE PARKWAY
SUNRISE, FL 33323

Employer Identification Number: 32-0025506

For the Year Ending March 31, 2024

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		2,000.
TOTAL TO FORM 1120, LINE 5		2,000.

FORM 1120	OTHER INCOME	STATEMENT 2

DESCRIPTION	AMOUNT
OTHER INCOME	65.
TOTAL TO FORM 1120, LINE 10	65.

FORM 1120	TAXES AND LICENSES	STATEMENT 3

DESCRIPTION	AMOUNT
COUNTY TAXES	
DEFERRED TAX (INCOME) EXPENSE	
PAYROLL TAXES	7,384.
STATE TAX	24,887.
TAX AND LICENSE	
TOTAL TO FORM 1120, LINE 17	32,271.

FORM 1120	OTHER DEDUCTIONS	STATEMENT 4

DESCRIPTION	AMOUNT
AMORTIZATION	38,754.
AUTOMOBILE EXPENSE	5,547.
BANK FEES	529.
BUSINESS GIFTS	137.
CLIENT REFUNDS	
COMMISSIONS & FEES	10,948.
DUES AND SUBSCRIPTIONS	13,335.
EQUIPMENT	183.
INSURANCE	4,496.
MEALS	1,622.
MISCELLANEOUS EXPENSE	3,866.
PROFESSIONAL FEES	15,520.
QUICKBOOKS PAYMENT FEES	4,911.
TESTING SERVICE FOR CLIENT	
TRADE SHOW	3,755.
TRAVEL	13,676.
UTILITIES	2,202.
TOTAL TO FORM 1120, LINE 26	119,481.

SCHEDULE C	OTHER DIVIDENDS	STATEMENT 5

DESCRIPTION	AMOUNT
DIVIDENDS	1,473.
TOTAL TO SCHEDULE C, LINE 20	1,473.

SCHEDULE L OTHER INVESTMENTS STATEMENT 6

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INVESTMENT - FIDELITY (MANAGED FUNDS)	77,653.	78,620.
INVESTMENT - FIDELITY (MANAGED FUNDS):CASH		0.
INVESTMENT - FIDELITY (MANAGED FUNDS):UNREALISED CHANGES		0.
INVESTMENT - FIDELITY PORTFOLIO:CASH		0.
INVESTMENT - FIDELITY PORTFOLIO:INVESTMENT - FIDELITY PROTFOLIO A/C - 6453	317,531.	342,214.
INVESTMENT - FIDELITY PORTFOLIO:UNREALISED CHANGES		0.
INVESTMENT - TESTAIFY	103,000.	105,000.
TOTAL TO SCHEDULE L, LINE 9	498,184.	525,834.

SCHEDULE L OTHER ASSETS STATEMENT 7

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
LOAN TO EMPLOYEES		4,000.
PREPAID 401K EMPLOYER	0.	0.
PREPAID TAXES	169,801.	0.
TOTAL TO SCHEDULE L, LINE 14	169,801.	4,000.

SCHEDULE L OTHER CURRENT LIABILITIES STATEMENT 8

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CLEARING ACCOUNT	938.	
DEFERRED TAX ASSET	165,725.	-8,502.
INCOME TAXES RECOVERABLE (PAYABLE)	12,579.	
PAYROLL LIABILITIES		-736.
PAYROLL LIABILITIES - 401K	74,946.	6,759.
PROVISION FOR INCOME TAX 2024		108,877.
STATE TAXES RECOVERABLE (PAYABLE)	-336.	-330.
FEDERAL ACCRUED TAXES	260,251.	
TOTAL TO SCHEDULE L, LINE 18	514,103.	106,068.

SCHEDULE M-1 TAXABLE INCOME NOT RECORDED ON BOOKS STATEMENT 9

DESCRIPTION	AMOUNT
DEFERRED TAX (INCOME) EXPENSE	
ACCRUAL TO CASH	504,325.
TOTAL TO SCHEDULE M-1, LINE 4	504,325.

SCHEDULE M-1 OTHER EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN THIS RETURN STATEMENT 10

DESCRIPTION	AMOUNT
IRC174 CAPITALIZATION	72,958.
TOTAL TO SCHEDULE M-1, LINE 5	72,958.

SCHEDULE M-1 OTHER INCOME RECORDED ON BOOKS NOT INCLUDED IN THIS RETURN STATEMENT 11

DESCRIPTION	AMOUNT
UNREALIZED GAIN/LOSS ON INVESTMENTS	25,023.
DEFERRED TAX (INCOME) EXPENSE	174,226.
TOTAL TO SCHEDULE M-1, LINE 7	199,249.

SCHEDULE M-1 OTHER DEDUCTIONS IN THIS RETURN NOT CHARGED AGAINST BOOK INCOME STATEMENT 12

DESCRIPTION	AMOUNT
AMORTIZATION	38,754.
TOTAL TO SCHEDULE M-1, LINE 8	38,754.

FORM 1125-A ADDITIONAL SECTION 263A COSTS STATEMENT 13

DESCRIPTION	AMOUNT
CONSULTANT FEES	164,196.
HOSTING CHARGES	20,668.
OUTSOURCING SERVICE (SIGMA SOLVE LIMITED INDIA)	186,078.
TOTAL TO LINE 4	370,942.

FORM 4562 PART VI - AMORTIZATION STATEMENT 14

(A) DESCRIPTION OF COSTS	(B) DATE BEGAN	(C) AMORTIZABLE AMOUNT	(D) CODE SECTION	(E) PERIOD/ PERCENT	(F) AMORTIZATION THIS YEAR
2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24	58,443.		60M	2,922.
2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24	14,515.		180M	242.
TOTAL TO FORM 4562, LINE 42					3,164.

FORM 4562 PART VI - AMORTIZATION STATEMENT 15

(A) DESCRIPTION OF COSTS	(B) DATE BEGAN	(C) AMORT. AMOUNT	(D) CODE SECT.	(E) LIFE/ RATE	(F) ACCUM. AMORT.	(G) AMORT. THIS YR.
2022 IRC174 CAPITALIZE	06/30/22	458,004.		60M	68,700.	22,900.
2022 IRC174 CAPITALIZE	06/30/22	41,543.		180M	2,077.	692.
2023 IRC174 CAPITALIZE	06/30/23	225,332.		60M	22,533.	11,267.
2023 IRC174 CAPITALIZE	06/30/23	43,865.		180M	1,462.	731.
TOTAL TO FORM 4562, LINE 43						35,590.

FORM 5472 EXPLANATION OF THE ATTRIBUTION OF OWNERSHIP STATEMENT 16

A) NAME AND ADDRESS PRAKASH R PARIKH
A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054

B) EXPLANATION 43% INDIRECT OWNER ALONG WITH SPOUSE & PARENT

A) NAME AND ADDRESS KALPANA P PARIKH
A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054

B) EXPLANATION 43% INDIRECT OWNER ALONG WITH SPOUSE & PARENT

A) NAME AND ADDRESS DAKSHA ZAVERCHAND
401 PELIKANN APT, PATEL COLONY AHMEDABAD GUJARAT INDIA 380006

B) EXPLANATION 43% INDIRECT OWNER ALONG WITH SON & DAUGHTER-IN-LAW

FORM 5472 ULTIMATE INDIRECT 25% FOREIGN SHAREHOLDER STATEMENT 17

A) NAME AND ADDRESS

PRAKASH R PARIKH
A-503 INDRAPRASTHA
AHMEDABAD GUJARAT INDIA 380054

B(1) U.S. IDENTIFYING NO.

B(2) REF. ID NUMBER

A819688IND001

B(3) FTIN

C) PRINCIPAL COUNTRY(IES) WHERE BUSINESS IS CONDUCTED	D) COUNTRY OF CITIZENSHIP OR INCORPORATION	E) COUNTRY(IES) UNDER WHOSE LAWS THE SHAREHOLDER FILES AN INCOME TAX RETURN AS A RESIDENT
IN	IN	IN

A) NAME AND ADDRESS	B(1) U.S. IDENTIFYING NO.
KALPANA P PARIKH A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054	

B(2) REF. ID NUMBER	B(3) FTIN
A819688IND002	

C) PRINCIPAL COUNTRY(IES) WHERE BUSINESS IS CONDUCTED	D) COUNTRY OF CITIZENSHIP OR INCORPORATION	E) COUNTRY(IES) UNDER WHOSE LAWS THE SHAREHOLDER FILES AN INCOME TAX RETURN AS A RESIDENT
IN	IN	IN

A) NAME AND ADDRESS	B(1) U.S. IDENTIFYING NO.
DAKSHA ZAVERCHAND 401 PELIKANN APT, PATEL COLONY AHMEDABAD GUJARAT INDIA 380006	

B(2) REF. ID NUMBER	B(3) FTIN
A819688IND003	

C) PRINCIPAL COUNTRY(IES) WHERE BUSINESS IS CONDUCTED	D) COUNTRY OF CITIZENSHIP OR INCORPORATION	E) COUNTRY(IES) UNDER WHOSE LAWS THE SHAREHOLDER FILES AN INCOME TAX RETURN AS A RESIDENT
IN	IN	IN

2023 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.				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.	28,152.		0.
7	BMW	122120	200DB	5.00	17	74,990.		18,100.	56,890.	51,154.		1,147.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	43	458,004.			458,004.	68,700.		22,900.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	43	41,543.			41,543.	2,077.		692.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	43	225,332.			225,332.	22,533.		11,267.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43	43,865.			43,865.	1,462.		731.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	42	58,443.			58,443.			2,922.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	42	14,515.			14,515.			242.
	* TOTAL OTHER DEPRECIATION & AMOR					1007004.		38,850.	968,154.	215,488.		39,901.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					934,046.		38,850.	895,196.	215,488.		
	ACQUISITIONS					72,958.		0.	72,958.	0.		

328102 04-01-23

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2023 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
	DISPOSITIONS					0.		0.	0.	0.		
	ENDING BALANCE					1007004.		38,850.	968,154.	215,488.		

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2024 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - 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.			0.
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.	18,100.	28,152.	28,152.	0.
7	BMW	122120	200DB	5.00	74,990.	18,100.	56,890.	52,301.	4,589.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	91,600.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	2,769.	2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	225,332.		225,332.	33,800.	45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43,865.		43,865.	2,193.	2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COST	010124		60M	58,443.		58,443.	2,922.	11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COST	010124		180M	14,515.		14,515.	242.	968.
	* TOTAL OTHER DEPRECIATION & AMORT				1007004.	38,850.	968,154.	255,389.	159,607.

(D) - Asset disposed * ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2023 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.	2,512.		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.			46,252.	39,591.		6,661.
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	48,644.		5,269.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	43	458,004.			458,004.	68,700.		22,900.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	43	41,543.			41,543.	2,077.		692.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	43	225,332.			225,332.	22,533.		11,267.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43	43,865.			43,865.	1,462.		731.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	42	58,443.			58,443.			2,922.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	42	14,515.			14,515.			242.
	TOTAL OTHER DEPR AND AMORTIZATION					1007004.			1007004.	226,929.		50,684.
	TOTALS FOR FLORIDA					1007004.			1007004.	226,929.		50,684.
1	FURNITURE	071818	200DB	5.00	17	2,650.			2,650.	2,512.		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.

328102 04-01-23

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

- 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
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.			46,252.	39,591.		6,661.
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	48,644.		5,269.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	43	458,004.			458,004.	68,700.		22,900.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	43	41,543.			41,543.	2,077.		692.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	43	225,332.			225,332.	22,533.		11,267.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43	43,865.			43,865.	1,462.		731.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	42	58,443.			58,443.			2,922.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	42	14,515.			14,515.			242.
	TOTAL OTHER DEPR AND AMORTIZATION					1007004.			1007004.	226,929.		50,684.
	TOTALS FOR GEORGIA					1007004.			1007004.	226,929.		50,684.
1	FURNITURE	071818	200DB	5.00	17	2,650.			2,650.	2,512.		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.			46,252.	39,591.		6,661.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2023 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
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	48,644.		5,269.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	43	458,004.			458,004.	68,700.		22,900.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	43	41,543.			41,543.	2,077.		692.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	43	225,332.			225,332.	22,533.		11,267.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43	43,865.			43,865.	1,462.		731.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	42	58,443.			58,443.			2,922.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	42	14,515.			14,515.			242.
	TOTAL OTHER DEPR AND AMORTIZATION					1007004.			1007004.	226,929.		50,684.
	TOTALS FOR TEXAS					1007004.			1007004.	226,929.		50,684.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2024 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.	2,512.	0.
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.	46,252.	0.
7	BMW	122120	200DB	5.00	74,990.		74,990.	53,913.	21,077.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	91,600.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	2,769.	2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	225,332.		225,332.	33,800.	45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43,865.		43,865.	2,193.	2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	58,443.		58,443.	2,922.	11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	14,515.		14,515.	242.	968.
	TOTAL OTHER DEPR AND AMORTIZATION				1007004.	0.	1007004.	277,613.	176,095.
	TOTALS FOR FLORIDA				1007004.	0.	1007004.	277,613.	176,095.
1	FURNITURE	071818	200DB	5.00	2,650.		2,650.	2,512.	0.
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.	46,252.	0.
7	BMW	122120	200DB	5.00	74,990.		74,990.	53,913.	21,077.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	91,600.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	2,769.	2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	225,332.		225,332.	33,800.	45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43,865.		43,865.	2,193.	2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	58,443.		58,443.	2,922.	11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	14,515.		14,515.	242.	968.
	TOTAL OTHER DEPR AND AMORTIZATION				1007004.	0.	1007004.	277,613.	176,095.
	TOTALS FOR GEORGIA				1007004.	0.	1007004.	277,613.	176,095.

(D) - Asset disposed * ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2024 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.	2,512.	0.
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.	46,252.	0.
7	BMW	122120	200DB	5.00	74,990.		74,990.	53,913.	21,077.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	91,600.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	2,769.	2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	225,332.		225,332.	33,800.	45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43,865.		43,865.	2,193.	2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	58,443.		58,443.	2,922.	11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	14,515.		14,515.	242.	968.
	TOTAL OTHER DEPR AND AMORTIZATION				1007004.	0.	1007004.	277,613.	176,095.
	TOTALS FOR TEXAS				1007004.	0.	1007004.	277,613.	176,095.

(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
March 31, 2024

Prepared For:

Sigma Solve, Inc.
1560 SAWGRASS 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	$	25,263
Less: payments and credits	$	65,006
Plus: other amount	$	0
Plus: interest and penalties	$	0
Overpayment	$	39,743

Overpayment:

Credit to your estimated tax	$	39,743
Other amount	$	0
Refunded to you	$	0

Make Check Payable to:

Not applicable

Mail Tax Return and Check (if applicable) to:

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

Return Must be Mailed On or Before:

February 3, 2025

Special Instructions:

Florida Tentative Income / Franchise Tax Return and Application for Extension of Time to File Return

1019
F-7004
R. 01/17
Rule 12C-1.051, F.A.C.
Effective 01/17

Information for Filing Florida Form F-7004

When to file - File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.
To file online go to **www.floridarevenue.com**

Penalties - If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for late-file return when no tax is due.

Signature - A person authorized by the taxpayer must sign Florida Form F-7004. They must be an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

The Florida Form F-7004 must be filed - To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

B. Type of federal return filed: 1120
Contact person for questions: BIREN ZAVERCHAND
Telephone number: 954-397-0800
Contact Person email address: BIREN@SIGMASOLVE.COM

Extension of Time Request	Florida Income/Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1. 30,000.00
2. LESS: Estimated tax payments for the taxable year	2. 0.00
3. Balance due - You must pay 100% of the tax tentatively determined due with this extension request.	3. 30,000.00

Transfer the amount on Line 3 to **Tentative tax due** .

Make checks payable and mail to:
FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE FL 32399-0135

344961
10-13-23

Florida Department of Revenue - Corporate Income Tax
Florida Tentative Income / Franchise Tax Return and Application for Extension of Time to File Return

1019
F-7004
R. 01/17

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

FEIN 32-0025506
Taxable Year End 03/31/24
FILING STATUS Partnership ___ S-corporation ___
All other federal returns to be filed X
Tentative Tax Due $ 30,000.00

Under penalties of perjury, I declare that I have been authorized by the above named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct:

Sign Here: ______________________ Date: ______________

320025506	0	0	0
3	0	0	0
20240331	0	0	0
0	0	0	0
001	0	0	0
0	0	0	0
0	0	0	0
0	0	0	3000000

3000000 8433 0 20240331 0002005030 3 332002550б 0000 2

Florida Corporate Income/Franchise Tax Return

1019
F-1120, R. 01/24
Rule 12C-1.051
Florida Administrative Code
Effective 01/24

FEIN 32-0025506

For calendar year 2023 or tax year beginning JAN 1 , 2023 ending MAR 31, 2024

8433020240331000200503763320025506 00002

Name SIGMA SOLVE, INC.
Address 1560 SAWGRASS CORPORATE 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

1.	Federal taxable income (see instructions) - **Attach pages 1-5 of federal return**	Check here if negative ___	891,330.00
2.	State income taxes deducted in computing federal taxable income (attach schedule)	Check here if negative ___	
3.	Additions to federal taxable income (from Schedule I)	Check here if negative ___	
4.	Total of Lines 1, 2 and 3	Check here if negative ___	891,330.00
5.	Subtractions from federal taxable income (from Schedule II)	Check here if negative ___	
6.	Adjusted federal income (Line 4 minus Line 5)	Check here if negative ___	891,330.00
7.	Florida portion of adjusted federal income (see instructions)	Check here if negative ___	471,801.00
8.	Nonbusiness income allocated to Florida (from Schedule R)	Check here if negative ___	
9.	**Florida exemption**		12,466.00
10.	Florida net income (Line 7 plus Line 8 minus Line 9)		459,335.00
11.	Tax due: 5.5% of Line 10		25,263.00
12.	Credits against the tax (from Schedule V)		
13.	Total corporate income/franchise tax due (Line 11 minus Line 12)		25,263.00
14.	a) Penalty: F-2220 ______ b) Other ______ c) Interest: F-2220 ______ d) Other ______	Line 14 Total ▶	
15.	Total of Lines 13 and 14		25,263.00
16.	Payment credits: Estimated tax payments 16a $ 35,006.00 Tentative tax payment 16b $ 30,000.00		65,006.00
17.	Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19		
18.	Credit: Enter amount of overpayment **credited** to next year's estimated tax here and on payment coupon		39,743.00
19.	Refund: Enter amount of overpayment to be **refunded** here and on payment coupon		

344081 11-28-23

Payment Coupon for Florida Corporate Income Tax Return

1019
F-1120
R. 01/24

Do Not Detach YEAR ENDING 03/31/24

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

Name SIGMA SOLVE, INC.
Address 1560 SAWGRASS CORPORATE 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.

*********	0	0	0
20240101	0	0	0
20240331	89133000	0	0
00000000	0.529323	0	0
001	0	2526300	0
201	0	3500600	0
89133000	0	3000000	0
0	1246600	3974300	0

0 8433 0 20240331 0002005037 6 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 10/22/24	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: FL

B. Florida Secretary of State document number:

C. Florida consolidated return? YES ☐ NO ☒

D. ☐ Initial return ☐ Final return (final federal return filed)

E. Principal Business Activity Code (as pertains to Florida)

518210

T

F. A Florida extension of time was timely filed? YES ☒ NO ☐

G-1. Corporation is a member of a controlled group? YES ☐ NO ☐ If yes, attach list.

G-2. Part of a federal consolidated return? YES ☐ NO ☒ If yes, provide:

FEIN from federal consolidated return:

Name of corporation:

G-3. The federal common parent has sales, property, or payroll in Florida? YES ☐ NO ☒

H. Location of corporate books:

City, State, ZIP:

I. Taxpayer is a member of a Florida partnership or joint venture? YES ☐ NO ☒

J. Enter date of latest IRS audit:

a) List years examined:

K. Contact person concerning this return: BIREN ZAVERCHAND

a) Contact person telephone number: 954-397-0800

b) Contact person e-mail address: BIREN@SIGMASOLVE.COM

L. Type of federal return filed ☒ 1120 ☐ 1120S or

L

Remember:

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

If Filing Paper Return Where to Send Payments and Returns

Make check payable to and mail with return to:

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

If you are requesting a **refund** (Line 19), send your return to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 03/31/24

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. Live local program credit	15.
16. New markets tax credit	16.
17. Entertainment industry tax credit	17.
18. Research and development tax credit	18.
19. Experiential learning tax credit program	19.
20. Credit for qualified railroad reconstruction or replacement expenditures	20.
21. Credit for manufacturing of human breast milk derived human milk fortifiers	21.
22. s. 168(k), IRC, special bonus depreciation	22.
23. Depreciation of qualified improvement property (see instructions)	23.
24. Expenses for business meals provided by a restaurant (see instructions)	24.
25. Film, television, and live theatrical production expenses (see instructions)	25.
26. Other additions (attach schedule)	26.
27. Total Lines 1 through 26. Enter total on this line and on Page 1, Line 3.	27.

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 $ Total ▶	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income $ (b) less direct and indirect expenses $ Total ▶	2.
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.
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 03/31/24

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)	238,070.00	238,070.00	1.000000	X 25% or	.250000
2. Payroll	91,301.00	243,009.00	.375710	X 25% or	.093928
3. Sales (Schedule III-C below)	631,243.00	1,702,425.00	.370790	X 50% or	.185395
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					.529323

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	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	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. 165,302.00
   b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) 6b. 165,302.00
7. Rented property (8 times net annual rent)
   a. Rented property in Florida 7a. 72,768.00
   b. Rented property Everywhere 7b. 72,768.00
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. 238,070.00
   b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere 8b. 238,070.00

III-C Sales Factor	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	1,702,425.00
2. Sales delivered or shipped to Florida purchasers	631,243.00	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])	631,243.00	1,702,425.00

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.	891,330.00
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.	.529323
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	471,801.00
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.	471,801.00

NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 03/31/24

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.	Live local program credit (attach certificate)	15.
16.	New markets tax credit	16.
17.	Entertainment industry tax credit	17.
18.	Research and development tax credit	18.
19.	Experiential learning tax credit	19.
20.	Credit for qualified railroad reconstruction or replacement expenditures	20.
21.	Credit for manufacturing of human breast milk derived human milk fortifiers	21.
22.	Other credits (attach schedule)	22.
23.	Total credits against the tax (sum of Lines 1 through 22 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	23.

Schedule R - Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type | Amount

Total allocated to Florida .... 1.
(Enter here and on Page 1, Line 8)

Line 2. Nonbusiness income (loss) allocated elsewhere

Type | State/country allocated to | Amount

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 03/31/24

Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2025

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

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.	
Last day of 6th month - Enter 0.25 of Line 4	5b.	
Last day of 9th month - Enter 0.25 of Line 4	5c.	127.00
Last day of fiscal year - Enter 0.25 of Line 4	5d.	9,355.00

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-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.

SIGMA SOLVE, INC.

FEIN 32-0025506

DATA Page 1 of 2

*********	0	0	0
89133000	0	0	0
45933500	0	0	0
2526300	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
2526300	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	23807000
0	0	0	9130100
0	0	0	63124300
0	0	0	23807000
0	0	0	24300900
0	0	0	170242500
0	0	0	0.529323

FEIN 32-0025506

*********	63124300	0	0
0	0	0	0
0	170242500	0	0
16530200	0	0	0
0	0	0	0
0	0	0	0
16530200	0	0	0
7276800	0	0	0
0	0.000000	0	0
16530200	0.000000	0	0
0	0	0	0
0	0	0	0
16530200	0	0	0
7276800	0	0	0
0	0	0	0
16530200	89133000	0	0
0	47180100	0	0
0	0	0	0
0	0	0	0
16530200	0	0	0
0	0	0	0
0	47180100	0	0

TAX RETURN FILING INSTRUCTIONS

GEORGIA FORM 600

FOR THE YEAR ENDING

March 31, 2024

Prepared For:

Sigma Solve, Inc.
1560 SAWGRASS 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	$	3,652
Less: payments and credits	$	3,500
Plus: other amount	$	0
Plus: interest and penalties	$	0
Balance due	$	152

Overpayment:

Not applicable

Make Check Payable to:

Not applicable

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 January 15, 2025.

Special Instructions:

Your balance due of $152 will be automatically withdrawn from the bank account ending in 6771 on or after October 22, 2024. Refer to Form 600 on the Direct Deposit/Debit Report for complete account information.

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

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

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

OMB No. 1545-0233

Print or Type

Name: SIGMA SOLVE, INC.

Identifying number: 32-0025506

Number, street, and room or suite no. (If P.O. box, see instructions.): 1560 SAWGRASS CORPORATE PARKWAY

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

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

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

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

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

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

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

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

FOR YOUR RECORDS DO NOT FILE

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

5a The application is for calendar year ______, or tax year beginning JANUARY 1, 2024, and ending MARCH 31, 2024

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

6	Tentative total tax	6	190,000.
7	**Total** payments and credits. See instructions	7	150,000.
8	**Balance due.** Subtract line 7 from line 6. See instructions	8	40,000.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.** Form **7004** (Rev. 12-2018)

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045

Form **IT-303** (Rev. 07/23/20)

2130315014

MAIL TO:
Georgia Department of Revenue
Processing Center
PO Box 740320
Atlanta, GA 30374-0320

Georgia Department of Revenue

APPLICATION FOR EXTENSION OF TIME FOR FILING STATE INCOME TAX RETURNS

IMPORTANT! ACCEPTANCE OF FEDERAL EXTENSIONS

A FEDERAL EXTENSION WILL BE ACCEPTED AS A GEORGIA EXTENSION IF: (1) THE RETURN IS RECEIVED WITHIN THE TIME AS EXTENDED BY THE INTERNAL REVENUE SERVICE, AND (2) A COPY OF THE FEDERAL EXTENSION(S) IS ATTACHED TO THE RETURN WHEN FILED. **NOTE: THERE IS NO EXTENSION FOR PAYMENT OF TAX. INCOME TAX OR CORPORATE NET WORTH TAX MUST BE PAID BY THE PRESCRIBED DUE DATE TO AVOID THE ASSESSMENT OF LATE PAYMENT PENALTIES AND INTEREST.**

THIS IS NOT A PAYMENT FORM! REMIT PAYMENT ON FORM IT-560 OR IT-560C.

COMPLETE THIS FORM IN TRIPLICATE. MAIL THE ORIGINAL PRIOR TO THE RETURN DUE DATE AND KEEP 2 COPIES. ATTACH ONE COPY TO RETURN WHEN FILED AND RETAIN ONE COPY FOR YOUR RECORDS. WE WILL NOTIFY YOU ONLY IF YOUR EXTENSION REQUEST IS DENIED.

SECTION 1

NAME			SOCIAL SECURITY NO. OR FEIN
SIGMA SOLVE, INC.			32-0025506
ADDRESS: 1560 SAWGRASS CORPORATE PARKWAY	CITY: SUNRISE	STATE: FL	ZIP CODE: 33323

NAME OF TAXPAYER FOR WHOM EXTENSION IS FILED, IF DIFFERENT FROM ABOVE

ADDRESS	CITY	STATE	ZIP CODE

SECTION 2

APPLICATION IS HEREBY MADE FOR AN EXTENSION OF TIME FOR THE FOLLOWING STATE TAX RETURN:

1. Type of return (check proper type):		2. For Period Ending:	3. Extension Requested To:
☐ Individual--Form 500			
☐ Partnership--Form 700			
☐ Fiduciary--Form 501 (5 1/2 months only)			
☒ Corporate Income Tax		03/31/24	01/15/25
☒ Net Worth Tax (For Period Beginning)	04/01/24		
☐ Other			

NOTE: Except as noted above, extensions are limited by law to six (6) months, please see line 6 of instructions.

FOR YOUR RECORDS
DO NOT FILE

SECTION 3

REASON FOR EXTENSION:

I AFFIRM THAT THE ABOVE INFORMATION IS, TO THE BEST OF MY KNOWLEDGE AND BELIEF, TRUE AND ACCURATE. THIS AFFIRMATION IS MADE UNDER THE PENALTIES PRESCRIBED BY LAW.

10/22/24
DATE

MANESH MAKWANA
SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

IF SIGNED BY AGENT, AGENT'S FIRM OR TRADE NAME

APPLICATION FOR EXTENSION OF TIME FOR FILING STATE INCOME TAX RETURNS

INSTRUCTIONS

1) Extensions of time for filing returns may be granted in cases of sickness, absence, or other disability or whenever reasonable cause exists.

2) This form must be completed in triplicate. Mail the original form prior to the return due date to:
Georgia Department of Revenue, Processing Center, P.O. Box 740320, Atlanta, GA 30374-0320.

3) **One copy of the extension must be attached to the completed return when filed.** Retain the other copy for your records.

4) Separate applications for extension must be submitted for husband and wife if separate returns are filed.

5) An extension request will not be accepted by telephone. Lists are not acceptable. Application must be made on this form, unless a copy of an approved federal extension is attached to your Georgia return when filed. If applicable, explain why it was not necessary to request a federal filing extension.

6) Additional time to file, within the six month limit, will require the submission of a new form along with a copy of the first extension request. **For tax years beginning on or after January 1, 2016, a fiduciary will only be granted an extension up to 5 and one-half months.**

7) Corporations filing consolidated returns must file a separate application for extension for filing Net Worth Tax for each subsidiary. Corporations not filing consolidated returns may request an extension for filing income tax and net worth tax returns on one form.

8) Interest accruing for months beginning before July 1, 2016 accrues at the rate of 12 percent annually. Interest that accrues for months beginning on or after July 1, 2016 accrues as provided by Georgia Code Sections 48-7-81 and 48-13-79.

9) Late filing penalty on returns filed after the due date prescribed by law will be assessed at a rate of 5% per month computed on the tax not paid by the original due date. Late payment penalty will be assessed at a rate of 1/2 of 1% per month if tax due on the return is not paid by the date prescribed by law. Late payment penalty accrues regardless of an approved extension request. Individuals and fiduciaries should remit payment due on Form IT-560. Corporations should remit payment on Form IT-560 C. Composite tax should be remitted on Form IT-560C. Late filing and late payment penalties together cannot exceed 25%.

NOTE: Remitting payment with Form IT-560 or IT-560C will not extend the due date for filing your return. For filing a Net Worth Tax Return after the date prescribed by law, there shall be assessed a penalty amounting to 10% of the tax shown to be due. For failure to pay tax within the time prescribed by law, there shall be due an additional penalty amounting to 10% of the tax shown to be due.

Dos and Don'ts Checklist for the Corporate, Composite and Partnership (IT-560C) 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 the voucher in its entirety.
- Write your Federal 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:

  Processing Center
  Georgia Department of Revenue
  PO Box 740239
  Atlanta, GA 30374-0239

Do not:

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

Reminder:

- Use this form to submit any payment of tax when an extension has been requested or is enforced. Pay the tax that will be due as reflected on the final return.
- The extension is for filing the return only and does not extend the time for paying the tax.
- If you receive an automatic extension to file your Federal return, Georgia will honor that extension.
- Tax must be paid by the statutory due date. No penalty for late filing will be assessed if the Georgia return is filed by the extended date of the Federal return.
- The amount paid is to be credited as a payment on the liability that may be due as reflected on the completed return.
- If the due date falls on a weekend or holiday, the tax is due on the next day that is not a weekend or holiday
- If the tax is not paid by the original due date of the return, a penalty of 1/2 of 1% per month of the tax due will be assessed as a late payment penalty. Interest will also be due.
- Payments of $10,000 or more must be made electronically.

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.

345501 08-21-23

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IT 560 C (Rev. 06/05/23)
For Corporation, Composite and Partnership Only
Income/Net Worth Payment Voucher

2023

2401215013

MAIL TO:
Processing Center
Georgia Department of Revenue
PO Box 740239
Atlanta, Georgia 30374-0239

☐ Composite Tax ☒ Net Worth Tax ☐ Address Change ☐ Name Change **TYPE OF RETURN:** ☒ 03-Corporate ☐ 35-Partnership

FEI Number	Income Tax Year	Beginning Date	Ending Date	Vendor Code
32-0025506	2023	01-01-2024	03-31-2024	150

Name (Type or print plainly the exact Corporation Name)	Signature of Officer or Agent	Title	Date
SIGMA SOLVE, INC.			

Business Address	City	State	ZIP Code
1560 SAWGRASS CORPORATE PARKWAY	SUNRISE	FL	33323

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Amount Paid $ 3500.00

012*********004 03312420122030000000015000003500008

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 $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.

345711 08-21-23

Cut along dotted line

PV CORP **(Rev. 06/27/23)**
Corporate and Partnership Payment Voucher
2023

2403015013

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	Income Tax Year	Beginning Date	Ending Date	Vendor Code
32-0025506	2023	01-01-2024	03-31-2024	**150**

Name (Type or print plainly the exact Company Name)	E-mail Address
SIGMA SOLVE, INC.	BIREN@SIGMASOLVE.COM

Business Address	City	State	ZIP Code
1560 SAWGRASS CORPORATE PARKWA	SUNRISE	FL	33323

Title	Telephone	Signature	Date
OFFICER	954-397-0800		

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS.

Amount Paid $ 152.00

030*********004 0331242100300000000001500000152001

2401415015

Georgia Form 600 (Rev. 09/25/23) **Page 1**

Corporation Tax Return
Georgia Department of Revenue

2023 Income Tax Return

Beginning 01/01/2024

Ending 03/31/2024

2024 Net Worth Tax Return

Beginning 04/01/2024

Ending 03/31/2025

X Original Return
Initial Net Worth
Amended Return
Amended due to IRS Audit

Address Change
Name Change
Final (attach explanation)
PL 86-272

Cease Filing Consolidated
Consolidated GA Parent Return
GA Consolidated Subsidiary
Consolidated Parent FEIN

UET Annualization Exception attached
IT-552 attached
X Extension attached

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 SAWGRASS 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. State of Incorporation: FL

M. Date admitted into GA: 09/20/2006

N. Type of Business: SOFTWARE

O. Location of Records for Audit: City: SUNRISE State: FL Country:

P. Corporation's Telephone Number: 954-397-0800

Q. Latest taxable year adjusted by IRS

R. And when reported to Georgia

S. Corporation Representative's Telephone Number: (215) 643-39

T. Corporation Representative's Name: BIREN ZAVERCHAND

U. Corporation Representative's Email Address: MANESH.MAKWANA@CLACONNECT.COM

COMPUTATION OF GEORGIA TAXABLE INCOME AND TAX (ROUND TO NEAREST DOLLAR) **SCHEDULE 1**

1.	Federal Taxable Income (Copy of Federal return and supporting schedules must be attached)	891330
2.	Additions to Federal Income (from Schedule 4)	1147
3.	Total (add Lines 1 and 2)	892477
4.	Subtractions from Federal Income (from Schedule 5)	11930
5.	Balance (Line 3 less Line 4)	880547
6.	Georgia Net Operating loss deduction (from Schedule 9; See IT-611 instructions for 80% limitation)	
7.	Georgia Taxable Income (Line 5 less Line 6 or Schedule 7, Line 9)	62424
8.	Passive Loss/Capital loss deduction (attach Schedule); See IT-611 instructions	
9.	Income Tax (Line 7 less Line 8) x 5.75%	3589

COMPUTATION OF NET WORTH TAX (ROUND TO NEAREST DOLLAR) **SCHEDULE 2**

1.	Total Capital stock issued	172668
2.	Paid in or Capital surplus	253119
3.	Total Retained earnings	6571193
4.	Net Worth (Total of Lines 1, 2, and 3)	6996980
5.	Ratio (GA. and Dom. For. Corp. - 100%) (Foreign Corp. - Line 4, Sch. 8) 5. .064607	
6.	Net Worth Taxable by Georgia (Line 4 x Line 5)	452054
7.	Net Worth Tax (from table in instructions)	63

2401415025

(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 9 and Schedule 2, Line 7)	3589	63	1.	3652
2. Credits and payments of estimated tax			2.	3500
3. Schedule 10* Credits (must be filed electronically)			3.	
4. Withholding Credits (G2-A, G2-LP, and/or G2-RP)			4.	
5. Schedule 10B Refundable tax credits (must be filed electronically)			5.	
6. Balance of tax due (Line 1, less Lines 2, 3, 4, and 5)			6.	152
7. Amount of overpayment (Lines 2, 3, 4, and 5 less Line 1)			7.	
8. Interest due (See Instructions)			8.	
9. Form 600 UET (Estimated tax penalty)			9.	
10. Other penalty due (See Instructions)			10.	
11. Amount Due (See Instructions)			11.	152
12. Amount to be credited to 2024 estimated tax (Line 7 less Lines 8-10)		Refund	12.	

***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.	
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.	1147
9. TOTAL - Enter also on Line 2, Schedule 1	9.	1147

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.	11930
5. TOTAL - Enter also on Line 4, Schedule 1	5.	11930

APPORTIONMENT OF INCOME **SCHEDULE 6**

		A. WITHIN GEORGIA	B. EVERYWHERE	C. DO NOT ROUND COL (A) / COL (B) COMPUTE TO SIX DECIMALS
1. Gross receipts from business	1.	120688	1702425	
2. Georgia Ratio (Divide Column A by Column B)	2.			.070892

COMPUTATION OF GEORGIA NET INCOME (ROUND TO NEAREST DOLLAR) **SCHEDULE 7**

1. Net business income (Schedule 1, Line 5)	1.	880547
2. Income allocated everywhere (Must Attach Schedule)	2.	
3. Business income subject to apportionment (Line 1 less Line 2)	3.	880547
4. Georgia Ratio (Schedule 6, Column C)	4. .070892	
5. Net business income apportioned to Georgia (Line 3 x Line 4)	5.	62424
6. Net income allocated to Georgia (Attach Schedule)	6.	
7. Total of Lines 5 and 6	7.	62424
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.	62424

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(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)	1.	0	165302	
2. Gross receipts from business	2.	120668	1702425	
3. **Totals** (Line 1 plus Line 2)	3.	120668	1867727	
4. Georgia Ratio (Divide Line 3A by 3B)	4.			.064607

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: BIREN@SIGMASOLVE.COM

X **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

MANESH MAKWANA
SIGNATURE OF INDIVIDUAL OR FIRM PREPARING THE RETURN

OFFICER
TITLE

CLIFTONLARSONALLEN LLP
FIRM PREPARING THE RETURN

DATE

41-0746749
IDENTIFICATION OR SOCIAL SECURITY NUMBER

2401415045

(Corporation) Name SIGMA SOLVE, INC. FEIN 32-0025506

GA NOL Carry Forward Worksheet (ROUND TO NEAREST DOLLAR) **SCHEDULE 9**

Current Year NOL Type: Normal NOL Farm Loss Insurance Loss
(Only select one type of loss)

	A Loss Year	B Loss Amount	C Income Year	D NOL Utilized	E Balance	F 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 IT-611 instructions.

GA 600	OTHER ADDITIONS	STATEMENT 1

DESCRIPTION	AMOUNT
FEDERAL DEPRECIATION ADJUSTMENT	1147
TOTAL TO FORM 600, SCHEDULE 4, LINE 8	1147

GA 600	OTHER SUBTRACTIONS	STATEMENT 2

DESCRIPTION	AMOUNT
STATE DEPRECIATION ADJUSTMENT	11930
TOTAL TO FORM 600, SCHEDULE 5, LINE 4	11930

2401415055

(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.

CREDITS MUST BE FILED ELECTRONICALLY

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

SCHEDULE 10B

2401415065

(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.
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners and, to determine when carryovers expire.
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.

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)
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 5) 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

2401415075

(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:

- 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
- 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.

o carryover attributable to the unused portion of any previously claimed or assigned credit may be assigned or reassigned, except if ıe assignor and the recipient of an assigned tax credit cease to be affiliated entities, then any carryover attributable to the unused ɔrtion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover and also shall ɘ permitted to assign the carryover to one or more affiliated entities, as if such carryover were an income tax credit for which the ssignor became eligible in the taxable year in which the carryover was transferred back to the assignor. In the case of any credit that ıust be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with ɘspect to each such installment. For additional information, please refer to Georgia Code Section 48-7-42.

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

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

2401415085

(Corporation) Name SIGMA SOLVE, INC. FEIN 32-0025506

MEMBERS TO BE INCLUDED IN THE GEORGIA CONSOLIDATED GROUP **SCHEDULE 12**

All members (Parent and Subsidiaries) included in the Georgia consolidated group must be listed.

Column A: Enter the Georgia Parent corporation on Line 1. List the subsidiary members included in the consolidated group on the remaining lines. If you have more than 25 group members, attach additional Schedule 12(s).
Column B: Enter the Federal Employer Identification Number (FEIN) for each member in the consolidated group.
Column C: Enter the Net Worth tax amount listed on Schedule 2, Line 7 for each member in the Georgia group, including the Parent corporation.
Line 26: Enter the total Net Worth tax from all additional Schedule 12(s).
Line 27: Add lines 1 through 26. Enter the total Net Worth Tax and enter this amount on Schedule 3, Line 1B.

	A Name of Member	B FEIN	C Net Worth Tax
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			

26. Enter total Net Worth Tax from all Additional Schedule 12(s) ....
27. Total Net Worth Tax, add lines 1 through 26.
(Enter on Schedule 3, Line 1b) ....

For tax years 2023 or later for Corporations, S Corporations, and Partnerships

HOW TO FIGURE YOUR UNDERPAYMENT

(Complete Lines 1 through 5)

CORPORATION NAME	ID NUMBER
SIGMA SOLVE, INC.	32 0025506

1. Tax (from Form 600, Sch 1, Line 9; 600S, Sch 1, Line 7, and Form 700, Sch 1, Line 7)	1.	3589
2. Credits Used (from Form 600, Sch 3, Lines 3 and 5; 600S, Sch 4, Line 3 and 700, Sch 3, Line 3)	2.	
3. Balance Due (Line 1 less Line 2)	3.	3589
4. Enter 100% of the Immediately Preceding Year's Tax (return must be for a 12-month period)	4.	2927
5. Enter 70% of the Amount Shown on Line 3	5.	2512

		DUE DATE OF INSTALLMENTS (Enter dates below)			
6. Divide amount on Line 4 by the number of installments required for the year (see instruction B), enter the results in appropriate columns	6.				
7. Divide amount on Line 5 by the number of installments required for the year (see instruction B), enter the results in the appropriate column	7.				
8. Enter the lesser of line 6 or line 7 for each period in the appropriate column	8.				
9. Amounts paid on estimate for each period and tax withheld (withheld treated equally paid for each quarter)	9.				
10. Overpayment of previous installment (see instruction E)	10.				
11. Total of Line 9 and Line 10	11.				
12. Underpayment (Line 8 less Line 11) or Overpayment (Line 11 less Line 8)	12.				
EXCEPTIONS WHICH AVOID THE PENALTY (See Instruction D)					
13. Total amount paid and withheld from January 1, through the installment date indicated (withheld treated equally paid for each quarter)	13.				
14. Exception 1. - Tax on annualized current year income (See Instructions)	14.				Not Applicable
HOW TO FIGURE THE PENALTY (Complete Lines 15 through 19 for installments not avoided by an exception)					
15. Amount of underpayment (from Line 12)	15.				
16. Date of payment or April 15, 2024 whichever is earlier (if S Corp or Partnership use March 15) (See Instruction F)	16.				
17. Number of days from due date of installment to date shown on Line 16	17.				
18. Penalty (9 percent a year on amount shown on Line 15 for the number of days shown on Line 17)	18.				
19. Penalty (Add amounts on Line 18)	19.				

PLEASE DO NOT MAIL!

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

IRS DCN OR SUBMISSION ID

GA-8453C 2023

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

☐ Cease Filing Consolidated
☐ GA Consolidated Subsidiary
Consolidated Parent FEIN
☐ Consolidated GA Parent
☒ Original Return
☐ Amended Return
☐ Address Change
☐ Name Change
☐ IT-552 Attached
☐ Initial Net Worth
☒ Extension
☐ Final Return
☐ Amended Due to IRS Audit
☐ PL 86-272
☐ UET Annualization Exception

2023 Income Tax Return		**2024 Net Worth Return**	
Beginning	JAN 1 2024	Beginning	APR 01 2024
Ending	MAR 31 2024	Ending	MAR 31 2025

Federal Employer ID Number	Name (Corporate title)			Date admitted into GA
32-0025506	SIGMA SOLVE, INC.			09/20/2006
Location of Records (City & State)	**Business Address**			**Incorporated under laws of what state**
SAME	1560 SAWGRASS CORPORATE PARKWAY			FL
Corporation's Telephone Number	**City or Town**	**State**	**ZIP Code**	**NAICS Code**
954-397-0800	SUNRISE	FL	33323	518210

PART I **TAX RETURN INFORMATION**

1. Federal taxable income (Form 600, Sch 1, Line 1)		1.	891,330
2. Georgia taxable income (Form 600, Sch 1, Line 7)		2.	62,424
3. Net Worth (Form 600, Sch 2, Line 4)		3.	6,996,980
4. Net Worth Taxable by Georgia (Form 600, Sch 2, Line 6)		4.	452,054
5. Tax Amounts (Form 600, Sch 3, Line 1)	Income 3,589	Net Worth	63
6. Amount due with return (Form 600, Sch 3, Line 11)		6.	152
7. Refund (Form 600, Sch 3, Line 12)	Credited to 2024	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 2023 Georgia Corporate Income Tax Return. I declare that I have examined the corporation's tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, the corporation's return is true, correct and complete. I consent that the electronic portion of the corporation's return may be sent by my ERO/Online Service Provider/Transmitter.

SIGN HERE
SIGNATURE OF OFFICER ______ **DATE** ______ **TITLE** OFFICER

PRINT NAME BIREN ZAVERCHAND **EMAIL** BIREN@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 Use Only
ERO's Signature MANESH MAKWANA Date ______
Firm's Name CLIFTONLARSONALLEN LLP Check also if paid preparer ☐
Address 150 S WARNER ROAD, SUITE 310
City, State & ZIP Code 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 Use Only
Paid Preparer's Signature MANESH MAKWANA Date ______
Firm's Name CLIFTONLARSONALLEN LLP FEIN/PTIN 41-0746749
Address 150 S WARNER ROAD, SUITE 310 SSN/TIN ______
City, State & ZIP Code KING OF PRUSSIA PA 19406

GA-8453C (REV. 09/25/23)

KEEP A COPY WITH YOUR RECORDS

345091 09-27-23
CCH 02 150 2023
11
17311022 131839 A819668 2023.04030 SIGMA SOLVE, INC. A8196681

GA

Form **4562**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

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 2022 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 2024. 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 2023	17	11,930.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2023 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 2023 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	11,930.
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 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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

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

	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 2023 tax year:					
SEE STATEMENT 3					3,164.
43 Amortization of costs that began before your 2023 tax year				43	35,590.
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	38,754.

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
2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24	58,443.		60M	2,922.
2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24	14,515.		180M	242.
TOTAL TO FORM 4562, LINE 42					3,164.