



CliftonLarsonAllen LLP  
CLAconnect.com

**SIGMA SOLVE, INC.**

**1120 INCOME TAX RETURN**

**FOR YEAR ENDED MARCH 31, 2025**



CliftonLarsonAllen LLP  
CLAconnect.com

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

Sigma Solve, Inc.:

We have prepared and enclosed your 2024 Corporation income tax returns for the year ended March 31, 2025.

### **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 8878-A to our office as soon as possible, but no later than by January 15, 2026.

Your overpayment in the amount of \$36,111 has been applied to your Federal estimated tax.

This return includes a penalty for underpayment of estimated tax of \$2,701.

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

### **Florida Income Tax Return:**

#### **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, 2026 the filing deadline.

No payment is required with this return when filed.

Your overpayment in the amount of \$3,279 has been applied to your Georgia estimated tax.

This return includes a penalty for underpayment of estimated tax of \$11.

### **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  
150 S WARNER ROAD, SUITE 310  
KING OF PRUSSIA, PA 19406

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

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**2024 TAX RETURN FILING INSTRUCTIONS**  
U.S. CORPORATION INCOME TAX RETURN  
**FOR THE YEAR ENDING**  
March 31, 2025

**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	\$	144,050
Less: payments and credits	\$	182,862
Plus: interest and penalties	\$	2,701
Overpayment	\$	36,111

**Overpayment:**

Credit to your estimated tax	\$	36,111
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 8878-A 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 8878-A to us by January 15, 2026.

**Special Instructions:**

**TAX RETURN FILING INSTRUCTIONS**  
FORM 5472 INFORMATION RETURN OF A FOREIGN-OWNED CORPORATION  
**FOR THE YEAR ENDING**  
March 31, 2025

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**Prepared For:**

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

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**Prepared By:**

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

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**Mail Tax Return To:**

Not applicable

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**Return Must be Mailed On or Before:**

Not applicable

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**Special Instructions:**

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

CORPORATION  
Two-Year Comparison

2024

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	1,702,424.	8,354,586.	6,652,162.
COST OF GOODS SOLD	370,942.	5,557,822.	5,186,880.
GROSS PROFITS	1,331,482.	2,796,764.	1,465,282.
DIVIDENDS	1,473.	41,108.	39,635.
INTEREST	2,000.	8,492.	6,492.
CAPITAL GAIN NET INCOME FROM SCHEDULE D	0.	25,871.	25,871.
OTHER INCOME	65.	1,857.	1,792.
TOTAL INCOME	1,335,020.	2,874,092.	1,539,072.
DEDUCTIONS:			
COMPENSATION OF OFFICERS	0.	261,432.	261,432.
SALARIES AND WAGES LESS EMPLOYMENT CREDITS	250,228.	804,260.	554,032.
BAD DEBTS	0.	253,384.	253,384.
RENTS	9,096.	5,590.	-3,506.
TAXES AND LICENSES	32,271.	133,031.	100,760.
DEPRECIATION	1,147.	13,537.	12,390.
ADVERTISING	13,000.	3,234.	-9,766.
PENSION, PROFIT-SHARING, ETC., PLANS	6,403.	16,706.	10,303.
EMPLOYEE BENEFIT PROGRAMS	12,064.	32,858.	20,794.
OTHER DEDUCTIONS	119,481.	664,110.	544,629.
TOTAL DEDUCTIONS	443,690.	2,188,142.	1,744,452.
TAXABLE INCOME:			
TAXABLE INCOME BEFORE NOL DEDUCTION AND SPECIAL DEDUCTIONS	891,330.	685,950.	-205,380.
TAXABLE INCOME	891,330.	685,950.	-205,380.
TAX COMPUTATION:			
INCOME TAX	187,179.	144,050.	-43,129.
TAX BEFORE CREDITS	187,179.	144,050.	-43,129.
EFFECTIVE TAX RATE	20.8720%	21.0001%	0.1281%
MARGINAL TAX RATE	21.0000%	21.0000%	0.0000%
GENERAL BUSINESS CREDIT	1,141.	0.	-1,141.
TOTAL CREDITS	1,141.	0.	-1,141.
TAX AFTER CREDITS	186,038.	144,050.	-41,988.

CORPORATION  
Two-Year Comparison

2024

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

Description	Prior Year	Current Year	Increase (Decrease)
TOTAL TAX	186,038.	144,050.	-41,988.
PAYMENTS AND CREDITS:			
PRIOR YEAR OVERPAYMENT CREDITED TO CURRENT YEAR	0.	3,962.	3,962.
ESTIMATED TAX PAYMENTS	150,000.	116,000.	-34,000.
TAX DEPOSITED WITH FORM 7004	40,000.	62,900.	22,900.
TOTAL PAYMENTS AND CREDITS	190,000.	182,862.	-7,138.
BALANCE DUE OR REFUND:			
ESTIMATED TAX PENALTY	0.	2,701.	2,701.
OVERPAYMENT	3,962.	36,111.	32,149.
OVERPAYMENT APPLIED TO ESTIMATED TAX	3,962.	36,111.	32,149.
AMOUNT REFUNDED	0.	0.	0.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	410,102.	1,600,332.	1,190,230.
FEDERAL INCOME TAX PER BOOKS	132,468.	152,902.	20,434.
TAXABLE INCOME NOT ON BOOKS	504,325.	935.	-503,390.
BOOK EXPENSES NOT ON RETURN	82,438.	482,241.	399,803.
INCOME ON BOOKS NOT ON RETURN	199,249.	0.	-199,249.
RETURN DEDUCTIONS NOT ON BOOKS	38,754.	1,550,460.	1,511,706.
INCOME PER RETURN	891,330.	685,950.	-205,380.
SCHEDULE M-2:			
BALANCE AT BEGINNING OF YEAR - UNAPPROPRIATED RETAINED EARNINGS	6,161,091.	6,571,193.	410,102.
NET INCOME (LOSS) PER BOOKS	410,102.	1,600,332.	1,190,230.
BALANCE AT END OF YEAR - UNAPPROPRIATED RETAINED EARNINGS	6,571,193.	8,171,525.	1,600,332.



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](https://www.irs.gov/Form7004) for instructions and the latest information.**

OMB No. 1545-0233

Print  
or  
Type

Name  
**SIGMA SOLVE, INC.**  
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**

Identifying number  
**32-0025506**

**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 APRIL 1, 2024, or tax year beginning APRIL 1, 2024, and ending MARCH 31, 2025

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	182,862.
7 Total payments and credits. See instructions	7	119,962.
8 Balance due. Subtract line 7 from line 6. See instructions	8	62,900.

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

**U.S. Corporation Income Tax Return**  
For calendar year 2024 or tax year beginning **APRIL 1, 2024**, ending **MARCH 31, 2025**  
Go to **www.irs.gov/Form1120** for instructions and the latest information.

OMB No. 1545-0123  
**2024**

**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)  
**\$ 4,516,196.**

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

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	<b>8,354,586.</b>	
	<b>b</b> Returns and allowances	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a	<b>1c</b>	<b>8,354,586.</b>	
	<b>2</b> Cost of goods sold (attach Form 1125-A)	<b>2</b>	<b>5,557,822.</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>	<b>2,796,764.</b>	
	<b>4</b> Dividends and inclusions (Schedule C, line 23)	<b>4</b>	<b>41,108.</b>	
	<b>5</b> Interest	<b>5</b>	<b>8,492.</b>	<b>SEE STATEMENT 1</b>
	<b>6</b> Gross rents	<b>6</b>		
	<b>7</b> Gross royalties	<b>7</b>		
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))	<b>8</b>	<b>25,871.</b>	
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>9</b>		
<b>10</b> Other income (attach statement)	<b>10</b>	<b>1,857.</b>	<b>SEE STATEMENT 2</b>	
<b>11</b> Total income. Add lines 3 through 10	<b>11</b>	<b>2,874,092.</b>		
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (attach Form 1125-E)	<b>12</b>	<b>261,432.</b>	
	<b>13</b> Salaries and wages (less employment credits)	<b>13</b>	<b>804,260.</b>	
	<b>14</b> Repairs and maintenance	<b>14</b>		
	<b>15</b> Bad debts	<b>15</b>	<b>253,384.</b>	
	<b>16</b> Rents	<b>16</b>	<b>5,590.</b>	
	<b>17</b> Taxes and licenses	<b>17</b>	<b>133,031.</b>	<b>SEE STATEMENT 3</b>
	<b>18</b> Interest (see instructions)	<b>18</b>		
	<b>19</b> Charitable contributions	<b>19</b>		
	<b>20</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	<b>20</b>	<b>13,537.</b>	
	<b>21</b> Depletion	<b>21</b>		
	<b>22</b> Advertising	<b>22</b>	<b>3,234.</b>	
	<b>23</b> Pension, profit-sharing, etc., plans	<b>23</b>	<b>16,706.</b>	
	<b>24</b> Employee benefit programs	<b>24</b>	<b>32,858.</b>	
	<b>25</b> Energy efficient commercial buildings deduction (attach Form 7205)	<b>25</b>		
	<b>26</b> Other deductions (attach statement)	<b>26</b>	<b>664,110.</b>	<b>SEE STATEMENT 4</b>
	<b>27</b> Total deductions. Add lines 12 through 26	<b>27</b>	<b>2,188,142.</b>	
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	<b>28</b>	<b>685,950.</b>	
<b>Tax, Refundable Credits, and Payments</b>	<b>29a</b> Net operating loss deduction (see instructions)	<b>29a</b>		
	<b>b</b> Special deductions (Schedule C, line 24)	<b>29b</b>		
	<b>c</b> Add lines 29a and 29b	<b>29c</b>		
	<b>30</b> Taxable income. Subtract line 29c from line 28. See instructions	<b>30</b>	<b>685,950.</b>	
	<b>31</b> Total tax (Schedule J, line 12)	<b>31</b>	<b>144,050.</b>	
	<b>32</b> Reserved for future use	<b>32</b>		
	<b>33</b> Total payments and credits (Schedule J, line 23)	<b>33</b>	<b>182,862.</b>	
	<b>34</b> Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>	<b>34</b>	<b>2,701.</b>	
	<b>35</b> Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	<b>35</b>	<b>0.</b>	
	<b>36</b> Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	<b>36</b>	<b>36,111.</b>	
	<b>37</b> Enter amount from line 36 you want: Credited to 2025 estimated tax 36,111. Refunded	<b>37</b>		
<b>Sign Here</b>	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.			<div>May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</div>
	Signature of officer <b>MANESH MAKWANA</b>	Date <b>07/25/25</b>	Title <b>OFFICER</b>	
<b>Paid</b>	Print/Type preparer's name <b>MANESH MAKWANA</b>	Preparer's signature <b>MANESH MAKWANA</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00391914</b>
<b>Preparer</b>	Firm's name <b>CLIFTONLARSONALLEN LLP</b>	Firm's EIN <b>41-0746749</b>		
<b>Use Only</b>	Firm's address <b>150 S WARNER ROAD, SUITE 310 KING OF PRUSSIA, PA 19406</b>	Phone no. <b>(215) 643-3900</b>		

LHA For Paperwork Reduction Act Notice, see separate instructions.

411601 12-23-24

Form 1120 (2024)

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	41,108.		
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	41,108.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

<b>Schedule J Tax Computation and Payment</b> (see instructions)		
1a	Income tax (see instructions)	1a 144,050.
b	Tax from Form 1120-L (see instructions)	1b
c	Section 1291 tax from Form 8621	1c
d	Tax adjustment from Form 8978	1d
e	Additional tax under section 197(f)	1e
f	Base erosion minimum tax from Form 8991	1f
g	Amount from Form 4255, Part I, line 3, column (q)	1g
z	Other chapter 1 tax	1z
2	Total income tax. Add lines 1a through 1z	2 144,050.
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	3
4	Add lines 2 and 3	4 144,050.
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
d	Credit for prior year minimum tax (attach Form 8827)	5d
e	Bond credits from Form 8912	5e
f	Adjustment from Form 8978	5f
6	Total credits. Add lines 5a through 5f	6
7	Subtract line 6 from line 4	7 144,050.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8
9a	Amount from Form 4255, Part I, line 3, column (r)	9a
b	Recapture of low-income housing credit (attach Form 8611)	9b
c	Completed long-term contract look-back interest due (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
11a	Total tax before deferred taxes. Add lines 7, 8, and 10	11a 144,050.
b	Deferred tax on the corporation's share of undistributed earnings of a qualified electing fund	11b
c	Deferred LIFO recapture tax (section 1363(d))	11c
12	Total tax. Subtract the sum of lines 11b and 11c from 11a. Enter here and on page 1, line 31	12 144,050.
13	Preceding year's overpayment credited to the current year	13 3,962.
14	Current year's estimated tax payments	14 116,000.
15	Current year's refund applied for on Form 4466	15 ( )
16	Reserved for future use	16
17	Tax deposited with Form 7004	17 62,900.
18	Withholding (see instructions)	18
19	Total payments. Combine lines 13 through 18	19 182,862.
20	Refundable credits from:	
a	Form 2439	20a
b	Form 4136	20b
c	Credit for tax withheld under chapter 3 or 4 from Form 1042-S, Form 8805, or Form 8288 (attach the applicable form)	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	23 182,862.

Schedule K

Other Information

(see instructions)

1

Check accounting method:

a

☒

Cash

b

☐

Accrual

c

☐

Other (specify)

2

See the instructions and enter the:

a

Business activity code no.

518210

b

Business activity

SOFTWARE

c

Product or service

SOFTWARE CONSULTING

3

Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

X

If "Yes," enter name and EIN of the parent corporation

4

At the end of the tax year:

a

Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)

X

b

Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)

X

5

At the end of the tax year, did the corporation:

a

Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions

X

If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b

Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions

X

If "Yes," complete (i) through (iv) below.

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

6

During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316

X

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.

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?

X

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

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)

\$

411632  
12-23-24

Form 1120 (2024)

10580725 131839 A819668

4  
2024.04010 SIGMA SOLVE, INC.

A8196682

Schedule K

Other Information (continued from page 4)

13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? .....	Yes	No
	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 \$ .....		X
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? .....	X	
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 \$30 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 30a, 30b, or 30c, 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		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash .....		868,684.		272,555.
2a	Trade notes and accounts receivable .....	1,750,331.		2,443,931.	
b	Less allowance for bad debts .....	( )	1,750,331.	( )	2,443,931.
3	Inventories .....				
4	U.S. government obligations .....				
5	Tax-exempt securities .....				
6	Other current assets (att. stmt.) <b>STMT 6</b> .....				182,496.
7	Loans to shareholders .....				
8	Mortgage and real estate loans .....				
9	Other investments (att. stmt.) <b>STMT 7</b> .....		525,834.		1,567,214.
10a	Buildings and other depreciable assets .....	165,302.		119,050.	
b	Less accumulated depreciation .....	( 146,127.)	19,175.	( 119,050.)	0.
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.) <b>STMT 8</b> .....		4,000.		50,000.
15	Total assets .....		3,168,024.		4,516,196.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable .....		1,070,311.		386,351.
17	Mortgages, notes, bonds payable in less than 1 year .....		1,665.		1,665.
18	Other current liabilities (att. stmt.) <b>STMT 9</b> .....		106,068.		537,868.
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 .....		6,571,193.		8,171,525.
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 .....		3,168,024.		4,516,196.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books .....	1,600,332.	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ .....	
2	Federal income tax per books .....	152,902.			
3	Excess of capital losses over capital gains .....				
4	Income subject to tax not recorded on books this year (itemize): <b>SEE STATEMENT 10</b> .....	935.	8	Deductions on this return not charged against book income this year (itemize): a Depreciation ..... \$ ..... b Charitable contributions ..... \$ ..... <b>STMT 12</b> .....	1,550,460.
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation ..... \$ 1,614. b Charitable contributions ..... \$ ..... c Travel and entertainment ..... \$ 11,872. <b>STMT 11</b> .....	468,755.			
6	Add lines 1 through 5 .....	2,236,410.	9	Add lines 7 and 8 .....	1,550,460.
			10	Income (page 1, line 28) - line 6 less line 9 .....	685,950.

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

1	Balance at beginning of year .....	6,571,193.	5	Distributions: a Cash .....	
2	Net income (loss) per books .....	1,600,332.	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 .....	8,171,525.	8	Balance at end of year (line 4 less line 7) .....	8,171,525.

SCHEDULE D  
(Form 1120)

Department of the Treasury  
Internal Revenue Service

Capital Gains and Losses  
Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,  
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

2024

Name  SIGMA SOLVE, INC.	Employer identification number  32-0025506
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Enter gain from Form 4797, line 7 or 9			11	25,871.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	25,871.

Part III Summary of Parts I and II		
16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	25,871.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	25,871.

Note: If losses exceed gains, see *Capital Losses* in the instructions.



Form **1125-A**  
(Rev. November 2024)  
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](https://www.irs.gov/Form1125A) for the latest information.**

OMB No. 1545-0123

Name <b>SIGMA SOLVE, INC.</b>		Employer Identification number <b>32-0025506</b>
1	Inventory at beginning of year .....	1
2	Purchases .....	2
3	Cost of labor .....	3
4	Additional section 263A costs (attach schedule) .....	4
5	Other costs (attach schedule) ..... <b>SEE STATEMENT 13</b>	5 <b>5,557,822.</b>
6	<b>Total.</b> Add lines 1 through 5 .....	6 <b>5,557,822.</b>
7	Inventory at end of year .....	7
8	<b>Cost of goods sold.</b> 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 <b>5,557,822.</b>

**9 a** Check all methods used for valuing closing inventory. See instructions.

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (specify method used and attach explanation) \_\_\_\_\_

For certain small business taxpayers, alternative methods of accounting for inventories:

(iv) ☐ Non-incidental materials and supplies method

(v) ☐ AFS method

(vi) ☐ Non-AFS method

**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** (i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO ..... **9d(i)** \_\_\_\_\_

(ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve ..... **9d(ii)** \_\_\_\_\_

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

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

SCHEDULE G  
(Form 1120)

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

Information on Certain Persons Owning the  
Corporation's Voting Stock

OMB No. 1545-0123

▶ Attach to Form 1120.

Name	Employer identification number (EIN)
SIGMA SOLVE, INC.	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 **2220**  
Department of the Treasury  
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

2024

Attach to the corporation's tax return.

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

Name <b>SIGMA SOLVE, INC.</b>	Employer identification number <b>32-0025506</b>
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**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

<b>Part I Required Annual Payment</b>	
1 Total tax (see instructions) .....	1 144,050.
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	2a
2b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	2b
2c Credit for federal tax paid on fuels (see instructions) .....	2c
d Total. Add lines 2a through 2c .....	2d
3 Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....	3 144,050.
4 Enter the tax shown on the corporation's 2023 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 .....	4
5 <b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....	5 144,050.

<b>Part II Reasons for Filing</b> - Check the boxes below that apply. If any boxes are checked, the corporation <b>must</b> file Form 2220 even if it does not owe a penalty. See instructions.
6 <input type="checkbox"/> The corporation is using the adjusted seasonal installment method.
7 <input type="checkbox"/> The corporation is using the annualized income installment method.
8 <input type="checkbox"/> The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

<b>Part III Figuring the Underpayment</b>				
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	(a)	(b)	(c)	(d)
9 07/15/2024 09/16/2024 12/16/2024 03/17/2025				
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	10 36,013.	36,012.	36,013.	36,012.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions .....	11 3,962.		16,000.	100,000.
<b>Complete lines 12 through 18 of one column before going to the next column.</b>				
12 Enter amount, if any, from line 18 of the preceding column .....	12			
13 Add lines 11 and 12 .....	13		16,000.	100,000.
14 Add amounts on lines 16 and 17 of the preceding column .....	14	32,051.	68,063.	88,076.
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	15 3,962.			11,924.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	16	32,051.	52,063.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	17 32,051.	36,012.	36,013.	24,088.
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	18			

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2024)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	STATEMENT 14			
20 Number of days from due date of installment on line 9 to the date shown on line 19				
21 Number of days on line 20 after 4/15/2024 and before 7/1/2024				
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 8\% (0.08)}{366}$	\$	\$	\$	\$
23 Number of days on line 20 after 6/30/2024 and before 10/1/2024				
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 8\% (0.08)}{366}$	\$	\$	\$	\$
25 Number of days on line 20 after 9/30/2024 and before 1/1/2025				
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{366}$	\$	\$	\$	\$
27 Number of days on line 20 after 12/31/2024 and before 4/1/2025				
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$	\$	\$	\$	\$
29 Number of days on line 20 after 3/31/2025 and before 7/1/2025				
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	\$	\$	\$	\$
31 Number of days on line 20 after 6/30/2025 and before 10/1/2025				
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	\$	\$	\$	\$
33 Number of days on line 20 after 9/30/2025 and before 1/1/2026				
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	\$	\$	\$	\$
35 Number of days on line 20 after 12/31/2025 and before 3/16/2026				
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	\$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	\$ 961.	\$ 946.	\$ 230.	\$ 564.
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns				\$ 2,701.

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

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](https://www.irs.gov/Form4562) for instructions and the latest information.**

OMB No. 1545-0172  
**2024**  
Attachment  
Sequence No. **179**

Name(s) shown on return  
**SIGMA SOLVE, INC.**

Business or activity to which this form relates  
**OTHER DEPRECIATION**

Identifying number  
**32-0025506**

**Part I Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 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 2025. 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 2024	17	<b>13,537.</b>
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 2024 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 2024 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	<b>Total.</b> 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	<b>13,537.</b>
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						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2024 tax year:					
2025 3-31-25 IRC174	:				
CAPITALIZED COSTS	093024	94,027.		60M	9,403.
43 Amortization of costs that began before your 2024 tax year				STMT 15 43	155,018.
44 Total. Add amounts in column (f). See the instructions for where to report				44	164,421.

**2024 DEPRECIATION AND AMORTIZATION REPORT**

## OTHER DEPRECIATION

## OTHER

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	FURNITURE	07/18/18	200DB	5.00		HY17	2,650.		2,650.					0.	
2	AUTO	08/23/13	200DB	5.00		HY17	35,000.				35,000.	35,000.		0.	35,000.
3	COMPUTER	07/01/17	200DB	5.00		HY17	2,754.				2,754.	2,754.		0.	2,754.
4	FURNITURE	07/01/17	200DB	5.00		HY17	2,545.				2,545.	2,545.		0.	2,545.
5	PHONE	11/01/17	200DB	5.00		HY17	1,111.				1,111.	1,111.		0.	1,111.
6	(D)RANGE ROWER	09/29/19	200DB	5.00		HY17	46,252.		18,100.		28,152.	25,063.		0.	25,063.
7	BMW	12/21/20	200DB	5.00		HY17	74,990.		18,100.		56,890.	43,353.		13,537.	56,890.
8	2022 IRC174 CAPITALIZED COSTS	06/30/22		60M		43	458,004.				458,004.	160,301.		91,601.	251,902.
9	2022 IRC174 CAPITALIZED COSTS	06/30/22		180M		43	41,543.				41,543.	4,847.		2,770.	7,617.
10	2023 IRC174 CAPITALIZED COSTS	06/30/23		60M		43	225,332.				225,332.	33,800.		45,066.	78,866.
11	2023 IRC174 CAPITALIZED COSTS	06/30/23		180M		43	43,865.				43,865.	2,193.		2,924.	5,117.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24		60M		43	58,443.				58,443.	2,922.		11,689.	14,611.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	01/01/24		180M		43	14,515.				14,515.	242.		968.	1,210.
14	2025 3-31-25 IRC174 CAPITALIZED COSTS	09/30/24		60M		42	94,027.				94,027.			9,403.	9,403.
	* TOTAL OTHER DEPRECIATION & AMORT						1,101,031.		38,850.		1,062,181.	314,131.		177,958.	492,089.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						1,007,004.		38,850.	0.	968,154.	314,131.			482,686.

428111 04-01-24

(D) - Asset disposed

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



## 2024 DEPRECIATION AND AMORTIZATION REPORT

OTHER DEPRECIATION

OTHER

[illegible]

Name(s) shown on return

SIGMA SOLVE, INC.

Identifying number

32-0025506

1a

Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20

1a

b

Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets

1b

c

Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1c

Part I

Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	RANGE ROWER	09/29/19	09/24/24	28,960.	43,163.	46,252.	25,871.

3

Gain, if any, from Form 4684, line 39

3

4

Section 1231 gain from installment sales from Form 6252, line 26 or 37

4

5

Section 1231 gain or (loss) from like-kind exchanges from Form 8824

5

6

Gain, if any, from line 32, from other than casualty or theft

6

7

Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

7

25,871.

Partnerships and S corporations.

Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others.

If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8

Nonrecaptured net section 1231 losses from prior years. See instructions

8

9

Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

9

25,871.

Part II

Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


11

Loss, if any, from line 7

11

( )

12

Gain, if any, from line 7 or amount from line 8, if applicable

12

13

Gain, if any, from line 31

13

14

Net gain or (loss) from Form 4684, lines 31 and 38a

14

15

Ordinary gain from installment sales from Form 6252, line 25 or 36

15

16

Ordinary gain or (loss) from like-kind exchanges from Form 8824

16

17

Combine lines 10 through 16

17

18

For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

18

a

If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

18a

b

Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

18b

Part III

Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126	29a			
b	Enter the smaller of line 24 or 29a	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV

Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

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](http://www.irs.gov/Form5472) for instructions and the latest information.

OMB No. 1545-0123

For tax year of the reporting corporation beginning **APR 1, 2024** and ending **MAR 31, 2025**

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

<b>Part I Reporting Corporation</b> (see instructions). All reporting corporations must complete Part I.			
<b>1a</b> Name of reporting corporation <b>SIGMA SOLVE, INC.</b>		<b>1b</b> Employer identification number <b>32-0025506</b>	
Number, street, and room or suite no. (If a P.O. box, see instructions.) <b>1560 SAWGRASS CORPORATE PARKWAY</b>		<b>1c</b> Total assets	
City or town, state, and ZIP code (If a foreign address, see instructions.) <b>SUNRISE FL 33323</b>		\$ <b>4,516,196.</b>	
<b>1d</b> Principal business activity <b>SOFTWARE</b>		<b>1e</b> Principal business activity code <b>518210</b>	
<b>1f</b> Total value of gross payments made or received reported on <b>this</b> Form 5472. See instructions. \$ <b>4,442,853.</b>		<b>1g</b> Total number of Forms 5472 filed for the tax year <b>1</b>	
<b>1h</b> Total value of gross payments made or received reported on all Forms 5472. See instructions. \$ <b>4,442,853.</b>		<b>1i</b> Country of incorporation <b>USA</b>	
<b>1i</b> Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>	<b>1j</b> Check here if this is the initial year for which the U.S. reporting corporation is filing a Form 5472 <input type="checkbox"/>	<b>1k</b> Total number of Parts VIII attached to Form 5472	<b>1l</b> Country of incorporation <b>USA</b>
<b>1m</b> Date of incorporation <b>09/20/2006</b>	<b>1n</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident <b>USA</b>	<b>1o</b> Principal country(ies) where business is conducted <b>USA</b>	
<b>2</b> 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 <input checked="" type="checkbox"/>			
<b>3</b> 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 <input type="checkbox"/>			

<b>Part II 25% Foreign Shareholder</b> (see instructions) <b>SEE STATEMENT 16</b> <b>STMT 17</b>		
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). <input type="checkbox"/>		
<b>4a</b> Name and address of direct 25% foreign shareholder <b>SIGMA SOLVE LIMITED</b> <b>801 PV ENCLAVE, ICICI BANK LANE ROAD AHMEDABAD GUJARAT INDIA 380054</b>		
<b>4b(1)</b> U.S. identifying number, if any **-*****	<b>4b(2)</b> Reference ID number (see instructions) <b>INA819668C001</b>	<b>4b(3)</b> Foreign taxpayer identification number (FTIN), if any (see instructions)
<b>4c</b> Principal country(ies) where business is conducted <b>IN</b>	<b>4d</b> Country of citizenship, organization, or incorporation <b>IN</b>	<b>4e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident <b>IN</b>
<b>5a</b> Name and address of direct 25% foreign shareholder		
<b>5b(1)</b> U.S. identifying number, if any	<b>5b(2)</b> Reference ID number (see instructions)	<b>5b(3)</b> FTIN, if any (see instructions)
<b>5c</b> Principal country(ies) where business is conducted	<b>5d</b> Country of citizenship, organization, or incorporation	<b>5e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
<b>6a</b> Name and address of ultimate indirect 25% foreign shareholder <b>PRAKASH R PARIKH</b> <b>A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054</b>		
<b>6b(1)</b> U.S. identifying number, if any	<b>6b(2)</b> Reference ID number (see instructions) <b>A819688IND001</b>	<b>6b(3)</b> FTIN, if any (see instructions)
<b>6c</b> Principal country(ies) where business is conducted <b>IN</b>	<b>6d</b> Country of citizenship, organization, or incorporation <b>IN</b>	<b>6e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident <b>IN</b>
<b>7a</b> Name and address of ultimate indirect 25% foreign shareholder <b>KALPANA P PARIKH</b> <b>A-503 INDRAPRASTHA AHMEDABAD GUJARAT INDIA 380054</b>		
<b>7b(1)</b> U.S. identifying number, if any	<b>7b(2)</b> Reference ID number (see instructions) <b>A819688IND002</b>	<b>7b(3)</b> FTIN, if any (see instructions)
<b>7c</b> Principal country(ies) where business is conducted <b>IN</b>	<b>7d</b> Country of citizenship, organization, or incorporation <b>IN</b>	<b>7e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident <b>IN</b>

SIGMA SOLVE, INC.

32-0025506

Form 5472 (Rev. 12-2023)

Page 2

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 ☒ foreign person or ☐ U.S. person?

8a Name and address of related party SIGMA SOLVE LIMITED  
801, PV ENCLAVE, ICICI BANK LANE ROAD,  
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: ☒ Related to reporting corporation ☐ Related to 25% foreign shareholder ☒ 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	4,442,853.
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	4,442,853.

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. ☐

Form 5472 (Rev. 12-2023)

**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

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, 2025

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

SIGMA SOLVE, INC.

32-0025506

FORM 1120	INTEREST INCOME	STATEMENT 1
DESCRIPTION	US	OTHER
INTEREST INCOME		8,492.
TOTAL TO FORM 1120, LINE 5		8,492.

FORM 1120	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
OTHER INCOME		1,857.
TOTAL TO FORM 1120, LINE 10		1,857.

FORM 1120	TAXES AND LICENSES	STATEMENT 3
DESCRIPTION		AMOUNT
PAYROLL TAXES		89,559.
STATE TAX		43,428.
FLORIDA TAXES - BASED ON INCOME		44.
TOTAL TO FORM 1120, LINE 17		133,031.



SIGMA SOLVE, INC.

32-0025506

FORM 1120	OTHER DEDUCTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
AMORTIZATION		164,421.
AUTOMOBILE EXPENSE		9,169.
BANK FEES		2,287.
BUSINESS GIFTS		5,209.
CLIENT REFUNDS		1,045.
COMMISSIONS & FEES		141,049.
DUES AND SUBSCRIPTIONS		89,044.
INSURANCE		13,860.
MEALS		11,873.
MISCELLANEOUS EXPENSE		11,641.
PROFESSIONAL FEES		56,712.
QUICKBOOKS PAYMENT FEES		21,517.
TESTING SERVICES FOR CLIENT		83.
TRADE SHOW		32,721.
TRAVEL		93,946.
UTILITIES		9,533.
TOTAL TO FORM 1120, LINE 26		664,110.

SCHEDULE C	OTHER DIVIDENDS	STATEMENT 5
DESCRIPTION		AMOUNT
DIVIDENDS		41,108.
TOTAL TO SCHEDULE C, LINE 20		41,108.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 6
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAID EXPENSES		17,443.
PREPAID TAXES		165,053.
TOTAL TO SCHEDULE L, LINE 6		182,496.

SCHEDULE L	OTHER INVESTMENTS	STATEMENT 7
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INVESTMENT - FIDELITY (MANAGED FUNDS)	78,620.	1,096,671.
INVESTMENT - FIDELITY PORTFOLIO:INVESTMENT - FIDELITY PROTFOlio A/C - 6453	342,214.	357,543.
INVESTMENT - TESTAIFY	105,000.	113,000.
TOTAL TO SCHEDULE L, LINE 9	525,834.	1,567,214.

SCHEDULE L	OTHER ASSETS	STATEMENT 8
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
LOAN TO EMPLOYEES	4,000.	50,000.
TOTAL TO SCHEDULE L, LINE 14	4,000.	50,000.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 9
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
DEFERRED TAX ASSET	-8,502.	361,242.
INCOME TAXES RECOVERABLE (PAYABLE)	108,877.	169,928.
PAYROLL LIABILITIES	-736.	-61.
PAYROLL LIABILITIES - 401K	6,759.	6,759.
STATE TAXES RECOVERABLE (PAYABLE)	-330.	0.
TOTAL TO SCHEDULE L, LINE 18	106,068.	537,868.

SCHEDULE M-1	TAXABLE INCOME NOT RECORDED ON BOOKS	STATEMENT 10
DESCRIPTION		AMOUNT
GAIN (LOSS) ON SALE OF ASSETS NOT ON BOOKS		935.
TOTAL TO SCHEDULE M-1, LINE 4		935.

SIGMA SOLVE, INC.

32-0025506

SCHEDULE M-1	OTHER EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN THIS RETURN	STATEMENT 11
DESCRIPTION		AMOUNT
UNREALIZED CHANGES IN INVESTMENT		4,985.
DEFERRED TAX (INCOME) EXPENSE		369,743.
IRC 174 EXPENSES		94,027.
TOTAL TO SCHEDULE M-1, LINE 5		468,755.

SCHEDULE M-1	OTHER DEDUCTIONS IN THIS RETURN NOT CHARGED AGAINST BOOK INCOME	STATEMENT 12
DESCRIPTION		AMOUNT
ACCRUAL TO CASH		1,386,039.
AMORTIZATION		164,421.
TOTAL TO SCHEDULE M-1, LINE 8		1,550,460.

FORM 1125-A	OTHER COSTS	STATEMENT 13
DESCRIPTION		AMOUNT
CONSULTANT FEES		995,244.
HOSTING CHARGES		119,725.
OUTSOURCING SERVICE (SIGMA SOLVE LIMITED INDIA)		4,442,853.
TOTAL TO LINE 5		5,557,822.

FORM 2220		COMPUTATION OF UNDERPAYMENT PENALTY						STATEMENT 14
Q T R -	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT		DAYS	INT RATE	AMOUNT OF PENALTY
A								
	Q		32,051.	07/15/2024	10/15/2024	92	8%	645.
	-16,000. P		16,051.	10/15/2024	12/31/2024	77	8%	270.
	R		16,051.	12/31/2024	01/15/2025	15	7%	46.
	-100,000. P		-83,949.	01/15/2025		0	7%	0.
B								
	Q		36,012.	09/15/2024	12/31/2024	107	8%	842.
	R		36,012.	12/31/2024	01/15/2025	15	7%	104.
	-83,949. P		-47,937.	01/15/2025		0	7%	0.
C								
	Q		36,013.	12/15/2024	12/31/2024	16	8%	126.
	R		36,013.	12/31/2024	01/15/2025	15	7%	104.
	-47,937. P		-11,924.	01/15/2025		0	7%	0.
D								
	Q		24,088.	03/15/2025	07/15/2025	122	7%	564.
TOTAL TO FORM 2220, LINE 38								2,701.

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

FORM 4562		PART VI - AMORTIZATION					STATEMENT 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	160,301.	91,601.	
2022 IRC174 CAPITALIZE	06/30/22	41,543.		180M	4,847.	2,770.	
2023 IRC174 CAPITALIZE	06/30/23	225,332.		60M	33,800.	45,066.	
2023 IRC174 CAPITALIZE	06/30/23	43,865.		180M	2,193.	2,924.	
2024 3-31-24 IRC174 CA	01/01/24	58,443.		60M	2,922.	11,689.	
2024 3-31-24 IRC174 CA	01/01/24	14,515.		180M	242.	968.	
TOTAL TO FORM 4562, LINE 43							155,018.

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 IN-COME TAX RETURN AS A RESIDENT
IN	IN	IN

SIGMA SOLVE, INC.

A) NAME AND ADDRESS

KALPANA P PARIKH  
A-503 INDRAPRASTHA  
AHMEDABAD GUJARAT INDIA 380054

32-0025506

B(1) U.S. IDENTIFYING NO.

B(2) REF. ID NUMBER

A819688IND002

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 IN- COME TAX RETURN AS A RESIDENT
IN	IN	IN

DAKSHA ZAVERCHAND  
401 PELIKANN APT, PATEL COLONY  
AHMEDABAD GUJARAT INDIA 380006

A) NAME AND ADDRESS

B(1) U.S. IDENTIFYING NO.

B(2) REF. ID NUMBER

A819688IND003

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 IN- COME TAX RETURN AS A RESIDENT
IN	IN	IN

## 2024 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	07	18	18	200DB	5.00	17	2,650.		2,650.				0.
2	AUTO	08	23	13	200DB	5.00	17	35,000.			35,000.	35,000.		0.
3	COMPUTER	07	01	17	200DB	5.00	17	2,754.			2,754.	2,754.		0.
4	FURNITURE	07	01	17	200DB	5.00	17	2,545.			2,545.	2,545.		0.
5	PHONE	11	01	17	200DB	5.00	17	1,111.			1,111.	1,111.		0.
6	(D)RANGE ROWER	09	29	19	200DB	5.00	17	46,252.		18,100.	28,152.	25,063.		0.
7	BMW	12	21	20	200DB	5.00	17	74,990.		18,100.	56,890.	43,353.		13,537.
8	2022 IRC174 CAPITALIZED COSTS	06	30	22		60M	43	458,004.			458,004.	160,301.		91,601.
9	2022 IRC174 CAPITALIZED COSTS	06	30	22		180M	43	41,543.			41,543.	4,847.		2,770.
10	2023 IRC174 CAPITALIZED COSTS	06	30	23		60M	43	225,332.			225,332.	33,800.		45,066.
11	2023 IRC174 CAPITALIZED COSTS	06	30	23		180M	43	43,865.			43,865.	2,193.		2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	01	01	24		60M	43	58,443.			58,443.	2,922.		11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	01	01	24		180M	43	14,515.			14,515.	242.		968.
14	2025 3-31-25 IRC174 CAPITALIZED COSTS	09	30	24		60M	42	94,027.			94,027.			9,403.
	* TOTAL OTHER DEPRECIATION & AMOR							1101031.		38,850.	1062181.	314,131.		177,958.
	CURRENT YEAR ACTIVITY													
	BEGINNING BALANCE							1007004.		38,850.	968,154.	314,131.		

## 2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - SIGMA SOLVE, INC.

[illegible]



## 2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - SIGMA SOLVE, INC.

[illegible]

## 2024 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	(D)RANGE ROWER	092919	200DB	5.00	17	46,252.			46,252.	46,252.		0.
7	BMW	122120	200DB	5.00	17	74,990.			74,990.	53,913.		21,077.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	43	458,004.			458,004.	91,600.		91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	43	41,543.			41,543.	2,769.		2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	43	225,332.			225,332.	33,800.		45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43	43,865.			43,865.	2,193.		2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	43	58,443.			58,443.	2,922.		11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	43	14,515.			14,515.	242.		968.
14	2025 3-31-25 IRC174 CAPITALIZED COSTS	093024		60M	42	94,027.			94,027.			9,403.
	TOTAL OTHER DEPR AND AMORTIZATION					1101031.			1101031.	277,613.		185,498.
	TOTALS FOR FLORIDA					1101031.			1101031.	277,613.		185,498.
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.

2024 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
3	COMPUTER	07	01	17	200DB	5.00	17	2,754.			2,754.	2,754.		0.
4	FURNITURE	07	01	17	200DB	5.00	17	2,545.			2,545.	2,545.		0.
5	PHONE	11	01	17	200DB	5.00	17	1,111.			1,111.	1,111.		0.
6	(D)RANGE ROWER	09	29	19	200DB	5.00	17	46,252.			46,252.	46,252.		0.
7	BMW	12	21	20	200DB	5.00	17	74,990.			74,990.	53,913.		21,077.
8	2022 IRC174 CAPITALIZED COSTS	06	30	22		60M	43	458,004.			458,004.	91,600.		91,601.
9	2022 IRC174 CAPITALIZED COSTS	06	30	22		180M	43	41,543.			41,543.	2,769.		2,770.
10	2023 IRC174 CAPITALIZED COSTS	06	30	23		60M	43	225,332.			225,332.	33,800.		45,066.
11	2023 IRC174 CAPITALIZED COSTS	06	30	23		180M	43	43,865.			43,865.	2,193.		2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	01	01	24		60M	43	58,443.			58,443.	2,922.		11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	01	01	24		180M	43	14,515.			14,515.	242.		968.
14	2025 3-31-25 IRC174 CAPITALIZED COSTS	09	30	24		60M	42	94,027.			94,027.			9,403.
	TOTAL OTHER DEPR AND AMORTIZATION							1101031.			1101031.	277,613.		185,498.
	TOTALS FOR GEORGIA							1101031.			1101031.	277,613.		185,498.
1	FURNITURE	07	18	18	200DB	5.00	17	2,650.			2,650.	2,512.		0.
2	AUTO	08	23	13	200DB	5.00	17	35,000.			35,000.	35,000.		0.
3	COMPUTER	07	01	17	200DB	5.00	17	2,754.			2,754.	2,754.		0.
4	FURNITURE	07	01	17	200DB	5.00	17	2,545.			2,545.	2,545.		0.

2024 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
5	PHONE	11	01	17	200DB	5.00	17	1,111.			1,111.	1,111.		0.
6	(D)RANGE ROWER	09	29	19	200DB	5.00	17	46,252.			46,252.	46,252.		0.
7	BMW	12	21	20	200DB	5.00	17	74,990.			74,990.	53,913.		21,077.
8	2022 IRC174 CAPITALIZED COSTS	06	30	22		60M	43	458,004.			458,004.	91,600.		91,601.
9	2022 IRC174 CAPITALIZED COSTS	06	30	22		180M	43	41,543.			41,543.	2,769.		2,770.
10	2023 IRC174 CAPITALIZED COSTS	06	30	23		60M	43	225,332.			225,332.	33,800.		45,066.
11	2023 IRC174 CAPITALIZED COSTS	06	30	23		180M	43	43,865.			43,865.	2,193.		2,924.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	01	01	24		60M	43	58,443.			58,443.	2,922.		11,689.
13	2024 3-31-24 IRC174 CAPITALIZED COSTS	01	01	24		180M	43	14,515.			14,515.	242.		968.
14	2025 3-31-25 IRC174 CAPITALIZED COSTS	09	30	24		60M	42	94,027.			94,027.			9,403.
	TOTAL OTHER DEPR AND AMORTIZATION							1101031.			1101031.	277,613.		185,498.
	TOTALS FOR TEXAS							1101031.			1101031.	277,613.		185,498.

## 2025 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.
7	BMW	122120	200DB	5.00	74,990.		74,990.	74,990.	0.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	183,201.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	5,539.	2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	225,332.		225,332.	78,866.	45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43,865.		43,865.	5,117.	2,924.
	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	58,443.		58,443.	14,611.	11,689.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	14,515.		14,515.	1,210.	968.
	2025 3-31-25 IRC174 CAPITALIZED COSTS	093024		60M	94,027.		94,027.	9,403.	18,805.
	TOTAL OTHER DEPR AND AMORTIZATION				1054779.	0.	1054779.	416,859.	173,823.
	TOTALS FOR FLORIDA				1054779.	0.	1054779.	416,859.	173,823.
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.
7	BMW	122120	200DB	5.00	74,990.		74,990.	74,990.	0.
8	2022 IRC174 CAPITALIZED COSTS	063022		60M	458,004.		458,004.	183,201.	91,601.
9	2022 IRC174 CAPITALIZED COSTS	063022		180M	41,543.		41,543.	5,539.	2,770.
10	2023 IRC174 CAPITALIZED COSTS	063023		60M	225,332.		225,332.	78,866.	45,066.
11	2023 IRC174 CAPITALIZED COSTS	063023		180M	43,865.		43,865.	5,117.	2,924.
	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		60M	58,443.		58,443.	14,611.	11,689.
12	2024 3-31-24 IRC174 CAPITALIZED COSTS	010124		180M	14,515.		14,515.	1,210.	968.
	2025 3-31-25 IRC174 CAPITALIZED COSTS	093024		60M	94,027.		94,027.	9,403.	18,805.

(D) - Asset disposed

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

## 2025 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR STATE -

SIGMA SOLVE, INC.

[illegible]

**TAX RETURN FILING INSTRUCTIONS**  
FLORIDA FORM F-1120  
**FOR THE YEAR ENDING**  
March 31, 2025

**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:**

Not applicable

**Amount of Tax:**

Total tax	\$	16,175
Less: payments and credits	\$	39,743
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
Overpayment	\$	23,568

**Overpayment:**

Credit to your estimated tax	\$	23,568
Other amount	\$	0
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. Please review your return for completeness and accuracy. We will then transmit your return electronically to the Florida DOR. Do not mail the paper copy of the return to the Florida DOR.

**Return Must be Mailed On or Before:**

Return federal Form 8879-CORP to us by August 1, 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

FOR YOUR RECORDS

DO NOT FILE

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](http://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.

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

444961  
10-02-24

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 03/31/25  
FILING STATUS Partnership ☐ S-corporation ☐  
All other federal returns to be filed ☒  
Tentative Tax Due \$ 0.00

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
20250331	0	0	0
0	0	0	0
001	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0





Florida Corporate Income/Franchise Tax Return

FEIN 32-0025506  
For calendar year 2024 or tax year beginning APR 1, 2024 ending MAR 31, 2025

1019  
F-1120, R. 01/25  
Rule 12C-1.051  
Florida Administrative Code  
Effective 01/25  
Page 1 of 6

853302025033100020050372332002550600002

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) - <b>Attach pages 1-6 of federal return</b> Check here if negative	_____	685,950.00
2. State income taxes deducted in computing federal taxable income <b>STATEMENT 1</b> (attach schedule) Check here if negative	_____	44.00
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	_____	685,994.00
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	_____	685,994.00
7. Florida portion of adjusted federal income (see instructions) Check here if negative	_____	344,082.00
8. Nonbusiness income allocated to Florida (from Schedule R) Check here if negative	_____	
9. <b>Florida exemption</b>		50,000.00
10. Florida net income (Line 7 plus Line 8 minus Line 9)		294,082.00
11. Tax due: 5.5% of Line 10		16,175.00
12. Credits against the tax (from Schedule V)		
13. Total corporate income/franchise tax due (Line 11 minus Line 12)		16,175.00
14. a) Penalty: F-2220 _____ b) Other _____ c) Interest: F-2220 _____ d) Other _____	Line 14 Total ▶ _____	
15. Total of Lines 13 and 14		16,175.00
16. Payment credits: Estimated tax payments 16a \$ <u>39,743.00</u> Tentative tax payment 16b \$ _____		39,743.00
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 <b>credited</b> to next year's estimated tax here and on payment coupon		23,568.00
19. Refund: Enter amount of overpayment to be <b>refunded</b> here and on payment coupon		

444081 10-28-24

Payment Coupon for Florida Corporate Income Tax Return

1019  
F-1120  
R. 01/25

Do Not Detach YEAR ENDING 03/31/25

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
20240401	0	0	0
20250331	68599400	0	0
00000000	0.501581	0	0
001	0	1617500	0
201	0	3974300	0
68595000	0	0	0
4400	5000000	2356800	0

FEIN 32-0025506

<p align="center"><b>This return is considered incomplete unless a copy of the federal return is attached.</b></p> <p>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.</p>			
		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 _____ Date _____		Title <b>OFFICER</b>
Paid preparers only	Preparer's signature <b>MANESH MAKWANA</b> Date <b>07/25/25</b>		Preparer's PTIN <b>P00391914</b>
	Firm's name (or yours if self-employed) and address <b>CLIFTONLARSONALLEN LLP</b> <b>150 S WARNER ROAD, SUITE 310</b> <b>KING OF PRUSSIA, PA</b>		FEIN <b>41-0746749</b> ZIP <b>19406</b>

444082 10-28-24



NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 03/31/25

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. Research and development tax credit	17.
18. Experiential learning tax credit program	18.
19. Credit for qualified railroad reconstruction or replacement expenditures	19.
20. Residential graywater system tax credit	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 03/31/25

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)	186,896.00	186,896.00	1.000000	X 25% or	.250000
2. Payroll	389,055.00	1,134,114.00	.343048	X 25% or	.085762
3. Sales (Schedule III-C below)	2,787,764.00	8,406,052.00	.331638	X 50% or	.165819
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					.501581
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	119,050.00	165,302.00	119,050.00
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)		165,302.00	119,050.00	165,302.00	119,050.00
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)		6a. 142,176.00			
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere)				6b. 142,176.00	
7. Rented property (8 times net annual rent)					
a. Rented property in Florida		7a. 44,720.00			
b. Rented property Everywhere				7b. 44,720.00	
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. 186,896.00			
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. 186,896.00	
III-C Sales Factor			(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	
1. Sales (gross receipts)			N/A	8,354,595.00	
2. Sales delivered or shipped to Florida purchasers			2,736,307.00	N/A	
3. Other gross receipts (rents, royalties, interest, etc. when applicable)			51,457.00	51,457.00	
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])			2,787,764.00	8,406,052.00	
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. 685,994.00
2. Florida apportionment fraction (Schedule III-A, Line 4)	2. .501581
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3. 344,082.00
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. 344,082.00



NAME SIGMA SOLVE, INC. FEIN 32-0025506 TAXABLE YEAR ENDING 03/31/25

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. Child care tax credits	11.
12. State housing tax credit (attach certification letter)	12.
13. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	13.
14. New worlds reading initiative credit (attach certificate)	14.
15. Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	15.
16. Live local program credit (attach certificate)	16.
17. New markets 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. Residential graywater system tax credit	21.
22. Credit for manufacturing of human breast milk derived human milk fortifiers	22.
23. Individuals with unique abilities tax credit program	23.
24. Other credits (attach schedule)	24.
25. Total credits against the tax (sum of Lines 1 through 24 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	25.

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 03/31/25

**Estimated Tax Worksheet**  
**For Taxable Years Beginning On or After January 1, 2026**

1. Florida income expected in taxable year

2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N)

3. Estimated Florida net income (Line 1 less Line 2)

4. Total Estimated Florida tax (5.5% of Line 3)

Less: Credits against the tax

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

Last day of 6th month - Enter 0.25 of Line 4

Last day of 9th month - Enter 0.25 of Line 4

Last day of fiscal year - Enter 0.25 of Line 4

1. \$

2. \$

3. \$

\$

\$

5a.

5b.

5c.

5d.

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

2. Less:

(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date

(b) Payments made on estimated tax declaration (Florida Form F-1120ES)

(c) Total of Lines 2(a) and 2(b)

3. Unpaid balance (Line 1 less Line 2(c))

4. Amount to be paid (Line 3 divided by number of remaining installments)

1. \$

2a. -- \$

2b. -- \$

2c. \$

3. \$

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](http://floridarevenue.com/forms).

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



SIGMA SOLVE, INC.

1019

F-1120

R. 01/25

FEIN 32-0025506

DATA Page 1 of 2

*****	0	0	0
68599400	0	0	0
29408200	0	0	0
1617500	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1617500	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	18689600
0	0	0	38905500
0	0	0	278776400
0	0	0	18689600
0	0	0	113411400
0	0	0	840605200
0	0	0	0.501581



SIGMA SOLVE, INC.

1019  
F-1120  
R. 01/25

FEIN 32-0025506

DATA Page 2 of 2

*****	273630700	0	0
0	5145700	0	0
0	835459500	0	0
16530200	5145700	0	0
0	0	0	0
0	0	0	0
14217600	0	0	0
4472000	0	0	0
0	0.000000	0	0
11905000	0.000000	0	0
0	0	0	0
0	0	0	0
14217600	0	0	0
4472000	0	0	0
0	0	0	0
16530200	68599400	0	0
0	34408200	0	0
0	0	0	0
0	0	0	0
11905000	0	0	0
0	0	0	0
0	34408200	0	0



SIGMA SOLVE, INC.

32-0025506

FL F-1120

STATE INCOME TAXES DEDUCTED

STATEMENT 1

DESCRIPTION	AMOUNT
FLORIDA	44.00
TOTAL TO FORM F-1120, PAGE 1, LINE 2	44.00

**TAX RETURN FILING INSTRUCTIONS**  
GEORGIA FORM 600  
**FOR THE YEAR ENDING**  
March 31, 2025

**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	\$	2,210
Less: payments and credits	\$	5,500
Plus: other amount	\$	0
Plus: interest and penalties	\$	11
Overpayment	\$	3,279

**Overpayment:**

Credit to your estimated tax	\$	3,279
Other amount	\$	0
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 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, 2026.

**Special Instructions:**

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](https://www.irs.gov/Form7004) for instructions and the latest information.**

OMB No. 1545-0233

Print  
or  
Type

Name  
**SIGMA SOLVE, INC.**  
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**

Identifying number  
**32-0025506**

**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 **APRIL 1, 2024**, and ending **MARCH 31, 2025**

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	182,862.
7 Total payments and credits. See instructions	7	119,962.
8 Balance due. Subtract line 7 from line 6. See instructions	8	62,900.

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. 06/07/24)



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

FOR YOUR RECORDS

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 SIGMA SOLVE, INC.		SOCIAL SECURITY NO. OR FEIN 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:
<input type="checkbox"/> Individual--Form 500		
<input type="checkbox"/> Partnership--Form 700		
<input type="checkbox"/> Fiduciary--Form 501 (5 1/2 months only)		
<input checked="" type="checkbox"/> Corporate Income Tax	03/31/25	01/15/26
<input checked="" type="checkbox"/> Net Worth Tax (For Period Beginning) 04/01/25		
<input type="checkbox"/> Other		
NOTE: Except as noted above, extensions are limited by law to six (6) months, please see line 6 of instructions.		

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.

07/25/25  
DATE

MANESH MAKWANA  
SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

445231 11-11-24  
CCH

IF SIGNED BY AGENT, AGENT'S FIRM OR TRADE NAME  
02 150 2024

**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.**

**Beginning with tax periods on or after January 1, 2025, Corporations will have one additional month to file.**

- 7) Corporations filing consolidated returns must file a separate application for an extension of filing Net Worth Tax for each subsidiary on Form IT-303. Corporations not filing consolidated returns may request an extension for filing Income Tax and Net Worth Tax on the same form.

8) **Interest and Penalty**

**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.

**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.

Late filing and late payment penalties together cannot exceed 25%.

**For more information on Penalties and Interest, see:** <https://dor.georgia.gov/penalty-and-interest-rates>

9) **What form should I use to remit payment?**

- Individuals and Fiduciaries should remit payment due on Form IT-560.
- Corporations and Partnerships should remit payment on Form IT-560C.
- Composite tax should be remitted on Form IT-560C.

**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.



Georgia Form **600** (Rev. 07/23/24) **Page 1**

Corporation Tax Return (Approved software version)  
Georgia Department of Revenue  
**2024** Income Tax Return

Beginning 04/01/2024  
Ending 03/31/2025

**2025** Net Worth Tax Return

Beginning 04/01/2025  
Ending 03/31/2026

☒ 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  
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  
954-397-0800

T. Corporation Representative's Name  
BIREN ZAVERCHAND

U. Corporation Representative's Email Address  
BIREN@SIGMASOLVE.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)	1.	685950
2.	Additions to Federal Income (from Schedule 4)	2.	16670
3.	Total (add Lines 1 and 2)	3.	702620
4.	Subtractions from Federal Income (from Schedule 5)	4.	21077
5.	Balance (Line 3 less Line 4)	5.	681543
6.	Georgia Net Operating loss deduction (from Schedule 9; See IT-611 instructions for 80% limitation)	6.	
7.	Georgia Taxable Income (Line 5 less Line 6 or Schedule 7, Line 9)	7.	36359
8.	Passive Loss/Capital Loss Deduction (attach Schedule); See IT-611 instructions	8.	
9.	Georgia Taxable Income after Passive Loss/Capital Loss Deduction. (Line 7 less Line 8)	9.	36359
10.	Income Tax (Line 9 x 5.39%)	10.	1960
COMPUTATION OF NET WORTH TAX		(ROUND TO NEAREST DOLLAR)	SCHEDULE 2
1.	Total Capital stock issued	1.	172668
2.	Paid in or Capital surplus	2.	253119
3.	Total Retained earnings	3.	8171525
4.	Net Worth (Total of Lines 1, 2, and 3)	4.	8597312
5.	Ratio (GA. and Dom. For. Corp. - 100%) (Foreign Corp. - Line 4, Sch. 8)	5.	.052603
6.	Net Worth Taxable by Georgia (Line 4 x Line 5)	6.	452244
7.	Net Worth Tax (from table in instructions)	7.	250



(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 10 and Schedule 2, Line 7)	1960	250	2210
2. Credits and payments of estimated tax			5500
3. Schedule 10* Credits (must be filed electronically)			
4. Withholding Credits (G2-A, G2-LP, and/or G2-RP)			
5. Schedule 10B Refundable tax credits (must be filed electronically)			
6. Balance of tax due (Line 1, less Lines 2, 3, 4, and 5)			
7. Amount of overpayment (Lines 2, 3, 4, and 5 less Line 1)			3290
8. Interest due (See Instructions)			
9. Form 600 UET (Estimated tax penalty)	11		11
10. Other penalty due (See Instructions)			
11. Amount Due (See Instructions)			
12. Amount to be credited to 2025 estimated tax (Line 7 less Lines 8-10)		3279 Refund	

**\*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. 44
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. 16626
9. TOTAL - Enter also on Line 2, Schedule 1			9. 16670

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. 21077
5. TOTAL - Enter also on Line 4, Schedule 1			5. 21077

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. 448442	8406052	
2. Georgia Ratio (Divide Column A by Column B)	2.		.053348

COMPUTATION OF GEORGIA NET INCOME		(ROUND TO NEAREST DOLLAR)	SCHEDULE 7
1. Net business income (Schedule 1, Line 5)			1. 681543
2. Income allocated everywhere (Must Attach Schedule)			2.
3. Business income subject to apportionment (Line 1 less Line 2)			3. 681543
4. Georgia Ratio (Schedule 6, Column C)	4. .053348		
5. Net business income apportioned to Georgia (Line 3 x Line 4)			5. 36359
6. Net income allocated to Georgia (Attach Schedule)			6.
7. Total of Lines 5 and 6			7. 36359
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. 36359



2501415036

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

## COMPUTATION OF GEORGIA NET WORTH RATIO

(TO BE USED BY FOREIGN CORPS ONLY)

## SCHEDULE 8

	A. WITHIN GEORGIA	B. TOTAL EVERYWHERE	C. GA Ratio (A/B) DO NOT ROUND COMPUTE TO SIX DECIMALS
1. Total value of property owned (Total assets from Federal balance sheet) .....	0	119050	
2. Gross receipts from business .....	448442	8406052	
3. <b>Totals</b> (Line 1 plus Line 2) .....	448442	8525102	
4. Georgia Ratio (Divide Line 3A by 3B) .....			.052603

**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  
NumberAccount  
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**

☒ 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 \_\_\_\_\_

( 215 ) 643-3900

PREPARER'S PHONE NUMBER

41-0746749

PREPARER'S FEIN/SSN/PTIN





2501415046

(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

**GA NOL Carry Forward Worksheet**

(ROUND TO NEAREST DOLLAR)

**SCHEDULE 9**

**Current Year NOL Type:**

(Only select one type of loss)

Normal NOL

Farm Loss

Insurance Loss

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

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

**INSTRUCTIONS**

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

**Column A:** List the loss year(s).

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

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

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

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

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

SIGMA SOLVE, INC.

32-0025506

GA 600	OTHER ADDITIONS	STATEMENT 1
DESCRIPTION		AMOUNT
STATE ADJUSTMENT ON DISPOSITION OF ASSETS		3089
FEDERAL DEPRECIATION ADJUSTMENT		13537
TOTAL TO FORM 600, SCHEDULE 4, LINE 8		16626

GA 600	OTHER SUBTRACTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
STATE DEPRECIATION ADJUSTMENT		21077
TOTAL TO FORM 600, SCHEDULE 5, LINE 4		21077



(Corporation) Name **SIGMA SOLVE, INC.**

FEIN **32-0025506**

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 10

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

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

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

3. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year

4. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year
5. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year

6. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year

7. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year

8. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year

9. Company Name	ID Number
Credit Certificate #	Credit Generated this Tax Year

10. Total available credit for this tax year (sum of Lines 2 through 9)	10.
11. Enter the amount assigned to affiliated entities (see Schedule 11)	11.
12. Enter the amount of the credit sold (only certain credits can be sold; see instructions)	12.
13. Credit used for this tax year (enter here and on Schedule 3, Line 3)	13.
14. Potential carryover to next tax year (Line 10 less Lines 11, 12, and 13)	14.

CREDITS MUST BE FILED ELECTRONICALLY

CREDITS MUST BE FILED ELECTRONICALLY

Georgia Form 600/2024

Page 6  
SCHEDULE 10B



(Corporation) Name SIGMA SOLVE, INC.

FEIN 32-0025506

REFUNDABLE TAX CREDITS (ROUND TO NEAREST DOLLAR) SCHEDULE 10B

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

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

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

1. Credit Code	ID Number
2. Credit remaining from previous years (do not include amounts elected to be applied to withholding)	
3. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
4. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
5. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
6. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
7. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
8. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
9. Company Name	Credit Generated this Tax Year
Credit Certificate #	ID Number
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



(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 ie assignor and the recipient of an assigned tax credit cease to be affiliated entities, then any carryover attributable to the unused orion of the credit is transferred back to the assignor of the credit. The assignor is permitted to use any such carryover and also shall a 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 ust be claimed in installments in more than one taxable year, the election under this subsection may be made on an annual basis with ispect 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.

II 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



(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	B	C
Name of Member	FEIN	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)	26.
27.	Total Net Worth Tax, add lines 1 through 26. (Enter on Schedule 3, Line 1B)	27.



SIGMA SOLVE, INC.

32-0025506

FORM 600UET		COMPUTATION OF UNDERPAYMENT PENALTY					STATEMENT 3	
Q T R -	EVENT AMOUNT	TYPE	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT		DAYS	INTEREST RATE	AMOUNT OF PENALTY
A		Q	343.	07/15/2024	10/15/2024	92	9.0000	8.
	-5500.	P	-5157.	10/15/2024		0	9.0000	0.
B		Q	343.	09/15/2024	10/15/2024	30	9.0000	3.
	-5157.	P	-4814.	10/15/2024		0	9.0000	0.
TOTAL TO FORM 600 UET, LINE 19								11.

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



Form **4562**  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

**Depreciation and Amortization**  
**(Including Information on Listed Property)**  
**Attach to your tax return.**  
**Go to [www.irs.gov/Form4562](https://www.irs.gov/Form4562) for instructions and the latest information.**

**GA**  
**OTHER**

OMB No. 1545-0172  
**2024**  
Attachment  
Sequence No. **179**

Identifying number  
**32-0025506**

SIGMA SOLVE, INC.

OTHER DEPRECIATION

**Part I Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 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 2025. 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 2024	17	21,077.
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 2024 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 2024 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	<b>Total.</b> 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	21,077.
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						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2024 tax year:					
2025 3-31-25 IRC174	:				
CAPITALIZED COSTS	093024	94,027.		60M	9,403.
43 Amortization of costs that began before your 2024 tax year				43	155,018.
44 Total. Add amounts in column (f). See the instructions for where to report				44	164,421.