

GURUGYAN GLOBAL TAX TRAINING



What We Built: Tax Learning, Reimagined

Simulators · Trainings · Advisory
for students and corporates

Stop Memorising Tax Forms.

Start Mastering Them.



The gap

Students learn tax as theory and rules. Firms need people who can prepare, review and explain a real return or provision on day one.



The habit

Most learning stops at "which line does this go on". It rarely shows where each number comes from and why.



Our answer

Simulators that trace every number from the source document to the return, with the rule and the maths at each step, then let you practise until every line matches.

3

Simulators live

45

Case studies

4

Learning modules

HOW WE ARE ORGANISED

Across the Globe. Built in Modules.

01 Where

United States

LIVE

United Kingdom

NEXT

India

PLANNED

Global

PLANNED

02 What

GG Tax

Compliance and provision

GG Data

Tax data and systems

GG Campus

10th to CA, CPA, CFA

GG IQ

Analytics and AI tools

03 How

Simulators

Form 1040 · Form 1120 · ASC 740

Trainings

Walkthroughs, practice, answer sheets

Advisory

Careers, finance and HR

04 Who

Students

Career counselling, job-ready skills

Corporates

Team training for CA firms, GCCs, SMEs

Form 1040

Individual Tax Simulator

W-2s, 1099s and K-1s traced line by line onto the 2025 return, with every schedule and worksheet.

ch D

Capital Gains and Losses (with Form 8949)
Maya Reyes · Single

2025

Scope & Assumptions

I Short-term	1a	Short-term: 1099-B basis reported, no adjustments	-\$3,150
	1b	Short-term from Form 8949, Box A	\$0
	2	Short-term from Form 8949, Box B	\$0
	3	Short-term from Form 8949, Box C	\$0
	5	Net short-term gain or loss from K-1s	\$0
	6	Short-term capital loss carryover	\$0
	7	Net short-term capital gain or (loss)	-\$3,150
II Long-term	8a	Long-term: 1099-B basis reported, no adjustments	\$11,000
	8b	Long-term from Form 8949, Box D	\$0
	9	Long-term from Form 8949, Box E	\$0
	10	Long-term from Form 8949, Box F	\$0
	12	Net long-term gain or loss from K-1s	\$0
	13	Capital gain distributions	\$100
	14	Long-term capital loss carryover	\$0
	15	Net long-term capital gain or (loss)	
III Summary	16	Combine lines 7 and 15	
	21	Capital loss limit (\$3,000; \$1,500 separate)	\$0

Schedules A-E

QBI

EIC · CTC

AMT

NIIT

2025 OBBBA rules

Form 1120

Corporate Tax Simulator

From the books to the return: depreciation, property sales, NOLs, interest limits and international tax.

797 Sales of Business Property			2025
Ridgeway Tools Inc. · EIN 00-0000000 · Calendar year 2025			
Scope & Assumptions			
I · Section 1231 2-9	2	Section 1231 sales (losses and land) held more than 1 year	\$0
	6	Gain from line 32 (Part III)	\$0
	7	Combine lines 2 through 6	\$0
	8	Nonrecaptured net section 1231 losses from prior years	\$0
	9	Line 7 minus line 8 (to Schedule D, line 11)	\$0
II · Ordinary 10-17	10	Ordinary gains and losses (held 1 year or less)	\$0
	11	Loss, if any, from line 7	\$0
	12	Gain from line 7 or amount from line 8	\$0
	13	Gain from line 31	
	17	Combine lines 10 through 16 (to Form 1120, line 9)	
III · Recapture 20-25b	20	Old lathe: gross sales price	\$58,000
	21	Cost or other basis plus expense of sale	\$143,000
	22	Depreciation allowed or allowable	\$108,000
	23	Adjusted basis (line 21 – line 22)	\$35,000
	24	Total gain (line 20 – line 23)	
	25b	Section 1245 recapture: smaller of gain or depreciation	
III ·	30	Total gains for all properties	

4562 · 4797

Schedule M-3

163(j)

GILTI · FDII

CAMT · BEAT

ASC 740

Tax Provision Simulator

Current and deferred tax, the rate reconciliation and the footnote, with the accounting rule and the tax rule beside every step.

Book Basis vs Tax Basis

December 31, 2025

ence (gives a DTA) positive · taxable difference (DTL) in brackets

	JAN 1, 2025	DEC 31, 2025	CHANGE → CURRENT PROVISION
	(3,739,000)	(5,414,000)	(1,675,000)
r	201,000	304,000	103,000
nths)	616,000	666,000	.
	.	.	.

STEP 12 OF 68 · TEMPORARY

Accrued vacation (not paid within 2½ months) · Dec 31, 2025

$666,000 - 0 = 666,000$

WHAT HAPPENS HERE
Accrued vacation (not paid within 2½ months) at December 31, 2025. For a liability: book basis minus tax basis. A liability booked now but deductible only when paid is a deductible difference.

ACCOUNTING RULE ASC 740-10-25-20
A liability booked now but deductible later is a deductible temporary difference: a deferred tax asset.

TAX RULE IRC §404(a)(5) · §461(h)
Accrued vacation is deductible only when paid, or if paid within 2½ months after year end.

COMES FROM

Deferred Inventory

Valuation Allowance

Uncertain Positions

ASU 2023-09

Watch. Practise. Check. Repeat.



Guided walkthrough

Every number moves from its source to its line, with the rule and the maths.



Practice mode

Fill in the return yourself and check each line instantly.



Answer sheets

Every correct value with its full working, by form.



Your own numbers

Five cases per level, fresh numbers for every student and every attempt.



Narration and recording mode

Steps read aloud; ready-made walkthrough videos for classrooms.

FICTIONAL DATA · REAL-FORMAT RETURNS

Students and Corporates

For Students

- Commerce, CA, CMA, CPA, EA and MBA learners
- Job-ready practice on real-format returns
- Career counselling and course choice
- Free demo of every simulator

For Corporates

- Team licences for CA firms, KPOs, GCCs and SMEs
- Onboarding and upskilling for US tax teams
- Secure personal logins: one device pair per learner
- Corporate training and finance and HR advisory

The Roadmap

GG Tax

Form 1065 · K-1

1120-S

UK Tax

IFRS · IAS 12

Sales Tax · VAT · GST

Pillar Two

Transfer Pricing

GG Data

Tax Architecture

Tax Technology

Entity Manager

Tax Audit

ERP Tax Codes

GG Campus

10th · 12th

B.Com · MBA

CA · CMA

CPA · EA · CFA

GG IQ

Tax Data Analytics

Tax Research Tools

AI Tax Assistants

Agentic AI

6 MONTHS OF ACCESS

Start From ₹1,499

COURSE	BASIC	INTER.	ADVANCED	BUNDLE
Form 1040	~~₹1,999~~ ₹1,499	~~₹2,499~~ ₹1,999	~~₹3,499~~ ₹2,999	~~₹6,499~~ ₹4,999
Form 1120	~~₹2,499~~ ₹1,999	~~₹2,999~~ ₹2,499	~~₹3,999~~ ₹3,299	~~₹9,499~~ ₹5,499
ASC 740	~~₹2,999~~ ₹2,499	~~₹3,999~~ ₹3,299	~~₹4,499~~ ₹3,999	~~₹11,449~~ ₹6,999

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