E 4 0 10 Department of the Treasury—Internal Revenue Service (99)

1 1 1 1 1 1	-[/	U.S. Nonresident /	Alien	Income Tax	Retur	1 <u>~</u> (J Z (ОМВ	No. 154		or staple in the		
Filing Status													
Check only one box.		ou checked the QW box, enter the califying person is a child but not yo											
Your first name a	and n	niddle initial	Last	t name						Your ide (see instr	ntifying nu ructions)	ımber	
DURGA PRA	SAD	1	KA	LLEM						682-5	82-57-7168		
Home address (r	numb	per and street or rural route). If you	have a l	P.O. box, see inst	ructions.			Apt. no).		X Indivi		
3198 PARK	WOO:	D BLVD						2204	3			e or Trust	
City, town, or pos	st offi	ce. If you have a foreign address, als	o comple	ete spaces below.	State		ZIP co	de					
FRISCO					TX		7503	4					
Foreign country	name	e	Foreign	province/state/co	ounty		Foreig	n postal	code				
At any time durir	ng 20	020, did you receive, sell, send, exc	change,	or otherwise acqu	uire any fir	ancial ir	nterest ir	any virt	tual cu	rrency?	Yes	X No	
T						ı							
-				(2) Depend	dent's	(3)	Depende	nt's	1	-	ies for (see	-	
(see instructions):		(1) First name Last name				, ,		onship to you		d tax credit	Credit for other dependents		
nstructions and											1		
check here ▶ 🗌											1 [
Income	1a	Wages, salaries, tips, etc. Attach	Form(s)	W-2						. 1a	55	,200.	
Effectively	b	Scholarship and fellowship grants	s. Attach	Form(s) 1042-S	Form(s) 1042-S or required statement. See instructions .					. 1b			
Connected	С	Total income exempt by a treaty	from So	chedule OI (Form	1040-NR), Item							
With U.S.		L, line 1(e)					1c				ı		
Trade or	2a	Tax-exempt interest	2a		b Tax	able inte	erest .			. 2b			
Business	3a	Qualified dividends	3a		b Ord	dinary di	vidends			. 3b			
	4a	IRA distributions	4a		b Tax	able am	e amount						
	5a	Pensions and annuities	5a	b Taxable amount						. 5b			
	6	Reserved for future use								. 6			
	7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here . 🕨 🗌									-9.		
	8	Other income from Schedule 1 (Form 1040), line 9								,650.			
	9	Add lines 1a, 1b, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income								9	50	,541.	
1	10	Adjustments to income:								ı			
	a	From Schedule 1 (Form 1040), lin					10a				ı		
	b	Charitable contributions for certa					10b				ı		
	C	Scholarship and fellowship grants					10c			40.1	ı		
_	d 11	Add lines 10a through 10c. These								10d			
		Subtract line 10d from line 9. This	•							11 11	50	,541.	
Tiling Status Check only one box. Cour first name a DURGA PRASHome address (n 3198 PARKW City, town, or post FRISCO Toreign country r At any time during The pendents see instructions: If more than four dependents, see instructions and sheck here Important or come Effectively Connected With U.S. Trade or Business	12	Itemized deductions (from Schededuction. See instructions									1.0	400	
	13a	Qualified business income deduc					1 33/1		<u>c</u> u	TY 12		400.	
'	b b	Exemptions for estates and trusts					13b				ı		
		Add lines 13a and 13b	•				100			. 13c	ı		
	~	,								. 100			

Taxable income. Subtract line 14 from line 11. If zero or less, enter -0- .

Add lines 12 and 13c

14

BAA

14

15

12,400.

38,141.

Form 1040-NR (2	2020)							Page 2	
	16	Tax (see instructions). Check if any from Form	(s): 1 8814	2 4972	2 3 🗌		16	4,378.	
	17	Amount from Schedule 2 (Form 1040), line 3					17	0.	
	18	Add lines 16 and 17					18	4,378.	
	19	Child tax credit or credit for other dependent	s				19		
	20	Amount from Schedule 3 (Form 1040), line 7					20		
	21	Add lines 19 and 20					21		
	22	Subtract line 21 from line 18. If zero or less, e	enter -0				22	4,378.	
	23a	Tax on income not effectively connected v from Schedule NEC (Form 1040-NR), line 15			23a				
	b	Other taxes, including self-employment tax, line 10	,	,·	23b				
	С	Transportation tax (see instructions)			23c				
	d	Add lines 23a through 23c					23d		
	24	Add lines 22 and 23d. This is your total tax				. ▶	24	4,378.	
	25	Federal income tax withheld from:							
	а	Form(s) W-2			25a 7	,172.			
	b	Form(s) 1099			25b				
	С	Other forms (see instructions)			25c				
	d	Add lines 25a through 25c					25d	7,172.	
	е	Form(s) 8805					25e		
	f	Form(s) 8288-A					25f		
	g	Form(s) 1042-S					25g		
	26	2020 estimated tax payments and amount ap	•				26		
	27	Reserved for future use			27				
	28	Additional child tax credit. Attach Schedule 8	,	ı	28		-		
	29	Credit for amount paid with Form 1040-C		1	29				
	30	Reserved for future use			30				
	31	Amount from Schedule 3 (Form 1040), line 13			31				
	32	Add lines 28 through 31. These are your total					32		
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. The				. ▶	33	7,172.	
Refund	34	If line 33 is more than line 24, subtract line 24			•	 ▶ □	34	2,794.	
	35a	Amount of line 34 you want refunded to you	35a	2,794.					
Direct deposit? See instructions.	▶ b	Routing number 1 1 1 9 0 0 6		Type: 🔀	Checking	Savings			
See instructions.	▶ d	Account number 1 0 5 2 8 2 3							
	▶ e	If you want your refund check mailed to an a							
		enter it here.							
	36	Amount of line 34 you want applied to your							
Amount	37	Amount you owe. Subtract line 33 from line	24. For details on ho	ow to pay, se	1	. ▶	37		
You Owe	38			•	38				
Third Party Designee	,	ou want to allow another person (other than with the IRS? See instructions	your paid preparer)	to discuss		Complete I	below.	⊠ No	
(Other than paid preparer)	Desig name	nee's ▶	Phone no. ►			nal identific er (PIN)	cation [
Sign Here		penalties of perjury, I declare that I have examined they are true, correct, and complete. Declaration of I				n of which	preparer	has any knowledge.	
	Your	signature	Date Your	occupation				nt you an Identity	
			COE	SOFTWARE ENGINEER				PIN, enter it here	
-	Dhar	2 00		IWAKE E	NGTINEEK	(3661	nst.) ▶		
	Phone	e no. urer's name Preparer's sig	Email address		Date	PTIN		Check if:	
Paid		'	RAM SAGAR GUPT	ן אא גד אייף אַ		P02082		Self-employed	
Preparer									
Use Only		saddress 2530 Debble Creek L	n Cummina CA	300//1				78)965-9522 0-1017196	
	Firm's address ► 2530 Pebble Creek Ln Cumming GA 30041 Firm's								

SCHEDULE NEC (Form 1040-NR)

Tax on Income Not Effectively Connected With a U.S. Trade or Business

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Go to www.irs.gov/Form1040NR for instructions and the latest information. ▶ Attach to Form 1040-NR.

2020
Attachment Sequence No. 7B

Name shown on Form 1040-NR Your identifying number DURGA PRASAD KALLEM 682-57-7168

Enter	amount of income und	er the	appropriate rate of tax. See instructions.							
			Nature of Income			(a) 10%	(b) 15%	(c) 30%	(d) Othe	r (specify)
						(2)	(4, 1575	(0, 22, 2	%	%
1	Dividends and divide		•							
а	Dividends paid by U.		·		1a					
b		_	corporations		1b					
С	Dividend equivalent p	ayme	nts received with respect to section 871(m) tra	Insactions	1c					
2	Interest:									
а					2a					
b	Paid by foreign corp	oratio	ns		2b					
С					2c					
3	Industrial royalties (p	atent	s, trademarks, etc.)		3					
4	Motion picture or TV	сору	right royalties		4					
5			s, recording, publishing, etc.)		5					
6			natural resources royalties		6					
7	Pensions and annuit	ies .			7					
8	_				8					
9	Capital gain from line	e 18 b	elow		9					
10	If zero or less, ente	r -0	Canada only. Enter net income in column (c).							
а	Winnings									
b	Losses				10c					
11	Gambling winnings	-Resi	dents of countries other than Canada.		11					
12										
12					12					
13	Add lines 1a through	 12 in	columns (a) through (d)							
14	_		f tax at top of each column							
15						rough (d) of line 14	Enter the total here a	nd on Form 1040-N	JR line 23a ▶ 15	
	Tax on moonio not of								11, 1110 2007	
Enter o	nly the capital gains and	16	(a) Kind of property and description						220 1 (1)	(g) GAIN
losses exchan	from property sales or ges that are from sources the United States and not	10	(if necessary, attach statement of descriptive details not shown below)			(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).
effectiv	ely connected with a U.S. ss. Do not include a gain									
or loss	on disposing of a U.S. real									
propert gains a	y interest; report these nd losses on Schedule D									
(Form 1	040).			1a						
	property sales or ges that are effectively									
connec	ted with a U.S. business	17	Add columns (f) and (g) of line 16					17	()	
	edule D (Form 1040), 1797, or both.								er -0- ▶ 18	

SCHEDULE OI (Form 1040-NR)

Other Information

► Go to www.irs.gov/Form1040NR for instructions and the latest information.

► Attach to Form 1040-NR.

Answer all questions.

'	JIVIB INO. 1545-007
	2020
	Attachment

Department of the Treasury Internal Revenue Service (99)

Name shown on Form 1040-NR Your identifying number DURGA PRASAD KALLEM 682-57-7168 Α Of what country or countries were you a citizen or national during the tax year? INDIA In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? X No Were you ever: X No Yes 1. A U.S. citizen? X No Yes If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. Ε immigration status on the last day of the tax year. F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes If you answered "Yes," indicate the date and nature of the change ▶ G List all dates you entered and left the United States during 2020. See instructions. Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Mexico Date entered United States Date entered United States Date departed United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2018 ______, 2019 ______, and 2020 ______365 ____. Did you file a U.S. income tax return for any prior year? X Yes No Т X No Ves J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a No Yes X No Κ Yes No If "Yes," did you use an alternative method to determine the source of this compensation? L Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties. 1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions. (d) Amount of exempt (a) Country (b) Tax treaty article (c) Number of months claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b No 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes X No If "Yes," attach a copy of the Competent Authority determination letter to your return. M Check the applicable box if: 1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2020

Attachment

Department of the Treasury Internal Revenue Service

DURGA PRASAD

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

KALLEM

Attachment Sequence No. 01 Your social security number

682-57-7168

Par	t I Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-4,650.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶		
		8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	4 650
Par	tili Adjustments to Income	9	-4,650.
10		10	
11	Educator expenses	10	
••	officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

Attachment

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Sequence No. **12**

Your social security number

DUI	RGA PRASAD KALLEM			682-	-57-	7168
	ou dispose of any investment(s) in a qualified opportunity es," attach Form 8949 and see its instructions for additiona	•	•	_		
Par	tI Short-Term Capital Gains and Losses—Ge	nerally Assets I	Held One Year	or Less (se	e ins	tructions)
lines This	nstructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)		
	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	7.6	0.5			
2	Box A checked	76.	85.			-9.
	Totals for all transactions reported on Form(s) 8949 with Box C checked					
	Short-term gain from Form 6252 and short-term gain or (I Net short-term gain or (loss) from partnerships, Schedule(s) K-1	S corporations,	estates, and tr		5	
	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	-	our Capital Loss		6	()
	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwis	a through 6 in colu			7	-9.
Par					(see	
See i lines	nstructions for how to figure the amounts to enter on the below.	(d) Proceeds	(e) Cost	(g) Adjustmen to gain or loss		(h) Gain or (loss) Subtract column (e) from column (d) and
	form may be easier to complete if you round off cents to e dollars.	(sales price)	(or other basis)	Form(s) 8949, line 2, colum	Part II,	combine the result with column (g)
	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					
	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporat	tions, estates, and	trusts from Scheo	dule(s) K-1	12	
					13	
					14	()
15	Net long-term capital gain or (loss). Combine lines 8a	a through 14 in co	lumn (h). Then, go	to Part III	15	

Schedule D (Form 1040) 2020 Page 2

Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -9. • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☐ **Yes.** Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet 18 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet . . . 19 20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. and 22 below. If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: 21 • The loss on line 16; or 9.) 21 • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. Do you have gualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Form **8949**

Sales and Other Dispositions of Capital Assets

► Go to www.irs.gov/Form8949 for instructions and the latest information.

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2020
Attachment
Sequence No. 12A

Internal Revenue Service

Name(s) shown on return

Part I

Department of the Treasury

Social security number or taxpayer identification number

682-57-7168

DURGA PRASAD KALLEM

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

instructions). For long-term transactions, see page 2.

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A. B. or C below. Check only one box. If more than one box applies for your short-term transactions. complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need. X (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS (C) Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or loss. 1 If you enter an amount in column (a). (h) enter a code in column (f). Cost or other basis Gain or (loss). (d) (c) (a) (b) Date sold or Proceeds See the **Note** below See the separate instructions. Subtract column (e) Description of property Date acquired (sales price) from column (d) and disposed of and see Column (e) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) combine the result (Mo., day, yr.) (see instructions) in the separate (g) Code(s) from Amount of adjustment instructions with column (g) instructions Robinhood Securities LLC 01/01/20 07/22/20 76. 85. -9. 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

76.

-9.

Schedule D, line 1b (if Box A above is checked), line 2 (if Box B

above is checked), or line 3 (if Box C above is checked) ▶

85.

SCHEDULE E

(Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

20**20**Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

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

Attachment Sequence No. 13 Your social security number

DURG	A PRASAD KALLE	M						68	32-57-	-716	8	
Part	Income or Loss	From Rental Real Estate and Ro	yaltie	s Note: I	f you a	are in th	e business o	f rent	ing perso	onal p	roperty	use
	Schedule C. See	instructions. If you are an individual, rep	ort farı	m rental inc	ome c	or loss f	om Form 48	35 or	n page 2,	line 4	10.	
A Dic	l you make any payme	nts in 2020 that would require you to	file F	orm(s) 109	99? S	ee insti	uctions .				Yes 🗵	No
B If "	Yes," did you or will yo	ou file required Form(s) 1099?									Yes [No
1a		each property (street, city, state, ZIF										
Α	RAMNAGAR, MAVAL	A HYDERABAD TELANGANA IN	v 50	4001								
В	,											
С												
1b	Type of Property							r Rental Persona			_	13.7
	(from list below)	above, report the number of fa	ir rent	al and		Days			Days			JV
A	1	personal use days. Check the QJV box on if you meet the requirements to file as a			Α		365		C)	Г	
В		qualified joint venture. See inst		В							1	
С					С						Г	-
Type	of Property:											
	le Family Residence	3 Vacation/Short-Term Rental	5 la	nd	-	7 Self-	Rental					
_	ti-Family Residence	4 Commercial		valties			r (describe)					
Incom		Properties:	1	í	A	<u> </u>	E				С	
3	Rents received		3			500.						
4			4			300.						
Expen			† ·									
5			5									
6		nstructions)	6									
7	•	nance	7			550.						
8			8			330.						
9			9									
10		ssional fees	10									
11	_		11			500.						
12		d to banks, etc. (see instructions)	12		-	500.						
13			13									
14			14			800.						
15			15			800.						
16			16		<u>'</u>	000.						
17			17		2	500.						
18		or depletion	18		۷, ۱	500.						
19	Other (list)	e or depletion	19									
20	` ′	lines 5 through 19	20			150.						
	•	•	20		Э,	150.						
21		line 3 (rents) and/or 4 (royalties). If										
	file Form 6198	instructions to find out if you must	21		_1	650.						
00		actata loss ofter limitation if any	21		₹,'	000.						
22	on Form 8582 (see in	estate loss after limitation, if any,	22	,	1 6	EO ,	(\(١
220	•	structions) eported on line 3 for all rental prope			4,0	50.)	(F	00.)
23a		eported on line 3 for all rental prope eported on line 4 for all royalty prop			•	23a 23b			00.			
b		eported on line 4 for all properties				23c						
Q C		eported on line 12 for all properties				23d						
d						23e		5,1	50			
e 24		eported on line 20 for all properties e amounts shown on line 21. Do no				23e		J,⊥				
24 25				•					24		1 1	SEO 1
25		sses from line 21 and rental real estate							25 (4,6	550.)
26		ate and royalty income or (loss).										
		V, and line 40 on page 2 do not and line 5. Otherwise include this are		•				on	26		_4	.650.