# Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

# IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission	on Identification Number (SID)		-						
Taxpayer's n	name	Social securit	Social security number						
PRAHAR	RSH BOYAPALLY	125-37-	-5574	1					
Spouse's na	me	Spouse's soc	ial secu	rity number	r				
Part I	Tax Return Information — Tax Year Ending December 31, (Er	nter year you a	re aut	horizing.	)				
Enter who	ole dollars only on lines 1 through 5.				,				
Note: For	m 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.								
<b>1</b> Ad	ljusted gross income		1	112	,085.				
	tal tax		2	18	,002.				
	deral income tax withheld from Form(s) W-2 and Form(s) 1099		3	22	,316.				
	nount you want refunded to you		4	4	,314.				
	nount you owe		5						
Part II	Taxpayer Declaration and Signature Authorization (Be sure you get an alties of perjury, I declare that I have examined a copy of the income tax return (original or amend								
to send my for any dela Agent to in payment of authorization payment, I business de taxes to re- personal id	inal or amended) I am now authorizing. I consent to allow my intermediate service provider, trar or return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for ay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the itiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account f my federal taxes owed on this return and/or a payment of estimated tax, and the financial instition is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to termi must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation ays prior to the payment (settlement) date. I also authorize the financial institutions involved in acceive confidential information necessary to answer inquiries and resolve issues related to the lentification number (PIN) below is my signature for the income tax return (original or amended) Funds Withdrawal Consent.	rejection of the tre U.S. Treasury as indicated in the tatution to debit the nate the authorizarequests must be the processing of the payment. I furt	ansmised its day prepending the entry to the electric the	sion, (b) the lesignated aration soft of this accordance (b) revoke (c) red no late ectronic parknowledge	ne reason Financial ftware for bunt. This cancel) a er than 2 syment of that the				
		_							
	"s PIN: check one box only authorize GLOBAL TAXES LLC to enter or general	7	5 5	7 4					
×Ι	authorize GLOBAL TAXES LLC to enter or general ERO firm name	ř Ent		digits, but	as my				
S	signature on the income tax return (original or amended) I am now authorizing.	doi	1't entei	r all zeros					
i1	will enter my PIN as my signature on the income tax return (original or amended) I are f you are entering your own PIN and your return is filed using the Practitioner PIN morelow.								
Your signa	ature - Date	<b>-</b>							
Spouse's	PIN: check one box only								
· —	authorize to enter or general	ate my PIN			as my				
ш.	ERO firm name	,	er five o	digits, but	ao my				
S	signature on the income tax return (original or amended) I am now authorizing.	doı	n't ente	r all zeros					
i1	will enter my PIN as my signature on the income tax return (original or amended) I are fyou are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN moelow.								
Spouse's	signature ▶ Date ▶	•							
	Practitioner PIN Method Returns Only—continue bel	ow							
Part III	Certification and Authentication — Practitioner PIN Method Only								
ERO's EF	FIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5	8 7 2 7 Don't ente	8 6	1 9 8	9				
		2311 ( 6110	C						
authorized	at the above numeric entry is my PIN, which is my signature for the electronic individual income to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subtents of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers	ubmitting this retu	rn in a	ccordance					
ERO's sig	nature ▶ Date ▶	<u> </u>							
	ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested T								

# **£1040**

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2020

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.	If yo	Single  Married filing jointly bu checked the MFS box, enter the son is a child but not your depende	name of	ed filing separately your spouse. If you		_			_	-	-	. , . ,	
Your first name and middle initial Last na				me					Your	social	security	y number	
PRAHARSI	Η		BOYA	PALLY					125	125-37-5574			
If joint return, s	pouse's	s first name and middle initial	Last na	me					Spou	Spouse's social security number			
	•	er and street). If you have a P.O. box, se ST SIDE 2	l ee instructio	ons.				Apt. no.	Chec	k here	e if you, o	n Campaign or your ly, want \$3	
City, town, or p	ost offi	ce. If you have a foreign address, also o	complete s	paces below.	Sta		ZIP				0,	Checking a	
PHILADE		A			P.		-	123		box below will not change			
Foreign country	y name			Foreign province/state	e/coun	ty	Fore	ign postal cod	de your	_	refund.  You	Spouse	
At any time du	ring 20	020, did you receive, sell, send, ex	change, c	or otherwise acquire	e any	financial intere	est in	any virtual	currency	? [	Yes	⊠ No	
Standard Deduction		neone can claim:	•			•							
Age/Blindness	You	: Were born before January 2,	1956	Are blind Sp	oouse	: Was bo	rn be	fore Januar	y 2, 1956	3 [	] Is blir	nd	
Dependents	s (see	instructions):		(2) Social securi	ty	(3) Relationsh	nip	(4) 🗸 i	f qualifies	qualifies for (see instructions):			
If more		irst name Last name		number to you		·	Child tax cre		- 1		er dependents		
than four									]				
dependents, see instruction									]				
and check	·								]	$\perp$		]	
here ▶									]	Щ.		]	
	1	Wages, salaries, tips, etc. Attach	Form(s)	N-2						1	12	6,749.	
Attach Sch. B if	2a	Tax-exempt interest	2a		b٦	axable interes	t		:	2b			
required.	3a	Qualified dividends	3a	10.	<b>b</b> (	Ordinary divide	nds			3b		10.	
	4a	IRA distributions	4a		b 7	axable amoun	ıt.			4b			
	5a	Pensions and annuities	5a		b 7	axable amoun	ıt.			5b			
Standard	6a	Social security benefits	6a		b 7	axable amoun	ıt.			6b			
Deduction for— Single or	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here							· 🗆 📙	7		-627.	
Married filing	8	Other income from Schedule 1, line 9								8	-1	4,047.	
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7	, and 8. T	his is your <b>total in</b>	come				<b></b>	9	11	2,085.	
Married filing	10	Adjustments to income:											
jointly or Qualifying	а	From Schedule 1, line 22											
widow(er), \$24,800	b	Charitable contributions if you take the standard deduction. See instructions 10b											
Head of	С	Add lines 10a and 10b. These are	e your <b>tot</b>	al adjustments to	inco	me			▶ 1	0с			
household, \$18,650	11	Subtract line 10c from line 9. This	s is your a	adjusted gross inc	ome				<b>•</b>	11	11	2,085.	
If you checked	12	Standard deduction or itemize	d deduct	ions (from Schedul	le A)				. [	12	1	2,400.	
any box under Standard	13	Qualified business income deduc	ction. Atta	ach Form 8995 or F	orm 8	3995-A			. [	13			
Deduction, see instructions.	14	Add lines 12 and 13								14	1	2,400.	
222 111011 40110113.	15	Taxable income. Subtract line 1	4 from lin	e 11. If zero or less	s, ente	er -0				15	9	9,685.	

Form 1040 (2020	0)									ı	Page <b>2</b>	
	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌			16	18,0	02.	
	17	Amount from Schedule 2, lin	ne 3						17			
	18	Add lines 16 and 17							18	18,0	02.	
	19	Child tax credit or credit for	other dependen	ts					19			
	20	Amount from Schedule 3, lin	ne 7						20			
	21	Add lines 19 and 20							21			
	22	Subtract line 21 from line 18	. If zero or less,	enter -0					22	18,0	02.	
	23	Other taxes, including self-e	mployment tax,	from Schedule	2, line 10 .				23		0.	
	24	Add lines 22 and 23. This is	your <b>total tax</b>					. ▶	24	18,0	02.	
	25	Federal income tax withheld	from:									
	а	Form(s) W-2				25a	22	316.				
	b	Form(s) 1099				25b						
	С	Other forms (see instructions	s)			25c						
	d	Add lines 25a through 25c	,						25d	22,3	16.	
	26	2020 estimated tax payment							26	,		
<ul> <li>If you have a L qualifying child,</li> </ul>	27	Earned income credit (EIC)				27						
attach Sch. EIC. • If you have	28	Additional child tax credit. A				28						
nontaxable	29	American opportunity credit				29			-			
combat pay, see instructions.	30	Recovery rebate credit. See		•		30			_			
	31	Amount from Schedule 3. lin				31			_			
	32	Add lines 27 through 31. The					dits	. ▶	32			
	33	Add lines 25d, 26, and 32. T	,						33	22,3	16	
	34	If line 33 is more than line 24							34	4,3		
Refund	35a	Amount of line 34 you want				-	-	· ·	35a	4,3		
Direct deposit?	⊳ b	Routing number 1 1 1				Checki		avings		1,3	<u> </u>	
See instructions.	►d	Account number 5 8 6					iig 🗀 S	aviilys				
	36					36	_i					
Amarint		Amount of line 34 you want a							27			
Amount You Owe	37	Subtract line 33 from line 24		•					37			
For details on		Note: Schedule H and Sch	we for									
how to pay, see		2020. See Schedule 3, line 12e, and its instructions for details.  Estimated tax penalty (see instructions) ▶   38										
instructions.	38					38						
Third Party		you want to allow another	•				7 <b>V</b> C-	مامامه	bolow	X No		
Designee				Phone		. ▶ [	_ Yes. Co	•		► NO		
		signee's me ▶		no.				nai ideni er (PIN)	tification		$\Box$	
Sign	Un	der penalties of perjury, I declare t	hat I have examine		d accompanying scl	hedules ar	nd statemen	ts. and t	o the bes	st of my knowled	dge and	
•		lief, they are true, correct, and com										
Here	Yo	our signature Date Your occupation						If th	ie IRS sei	nt you an Identity	y	
	k.								IN, enter it here			
Joint return?	<b>b</b> -			SOFTWARE ENGINEER					ee inst.) ►			
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupa	tion				nt your spouse a ection PIN, enter		
your records.							- 1	e inst.) 🕨	1 1 1 1			
	———Ph	one no.		Email address								
-		eparer's name	Preparer's signat	l .		Date		PTIN		Check if:		
Paid		SSMANIKUMARAPPANA			JA		4/2021		0332	Self-emplo	oved	
Preparer										646)727-7		
Use Only		m's address > 2530 Pebb		n Cummin	g GA 30041				n's EIN ▶			
Co to ware to				ar Cannari	-		20/45/0: 55 -	1 1 1/11	I S LIIN			
GO TO WWW.Irs.go	ov/rorr	n1040 for instructions and the late	st information.		BAA	REV 0	)2/15/21 PRO			Form <b>104</b> 0	<b>J</b> (2020)	

### **SCHEDULE 1** (Form 1040)

**Additional Income and Adjustments to Income** 

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

► Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information. Sequence No. 01

Your social security number

125-37-5574

PRAHARSH BOYAPALLY **Additional Income** Part I 1 Taxable refunds, credits, or offsets of state and local income taxes . . . . . . 1 2a **b** Date of original divorce or separation agreement (see instructions) 3 3 4 4 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 5 -14,047. 6 6 7 7 8 Other income. List type and amount 8 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR. 9 9 -14,047. Adjustments to Income Part II 10 Educator expenses . . . . . . . . 10 Certain business expenses of reservists, performing artists, and fee-basis government 11 11 12 12 Moving expenses for members of the Armed Forces, Attach Form 3903 . . . . . . 13 13 14 Deductible part of self-employment tax. Attach Schedule SE . . . . . . . . . . . 14 15 Self-employed SEP, SIMPLE, and qualified plans . . . . . . . . . . . . . . . . . 15 16 16 17 17 18a c Date of original divorce or separation agreement (see instructions) ▶ 19 19 IRA deduction . . . . . . 20 20 21 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)

Department of the Treasury

Internal Revenue Service (99)

# **Capital Gains and Losses**

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

► 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.

OMB No. 1545-0074

2020

Attachment Sequence No. **12** 

	(s) snown on return  AHARSH BOYAPALLY					5574	
Did y	you dispose of any investment(s) in a qualified opportunity es," attach Form 8949 and see its instructions for additional			X No	<u> </u>	30,1	
Pa					e ins	tructions)	
lines This	instructions 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.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(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)	
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 <b>Box A</b> checked	455.	1,082.			-627.	
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked						
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked						
4 5	Short-term gain from Form 6252 and short-term gain or (lo Net short-term gain or (loss) from partnerships, Schedule(s) K-1	S corporations,	estates, and tr		5		
6	Short-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions			Carryover	6	(	
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise				7	-627.	
Pai						I.	
See instructions for how to figure the amounts to enter on the lines below.  (d)  (e)  Adjustment						(h) Gain or (loss) Subtract column (e)	
This form may be easier to complete if you round off cents to whole dollars.		Proceeds (sales price)	Cost (or other basis)	to gain or loss Form(s) 8949, line 2, colum	Part II,	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 <b>Box D</b> checked						
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked						
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked						
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			, ,	11		
12 13	Net long-term gain or (loss) from partnerships, S corporation Capital gain distributions. See the instructions	ions, estates, and	trusts from Scheo	dule(s) K-1	12 13		
14	Long-term capital loss carryover. Enter the amount, if any	, from line 13 of y		Carryover	14	(	
15	Net long-term capital gain or (loss). Combine lines 8a on the back	•	. ,	o to Part III	15		

BAA

Schedule D (Form 1040) 2020 Page 2

### Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -627.• 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 627.) 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 qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? 22 X 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

125-37-5574

PRAHARSH BOYAPALLY

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.

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

instructions). For long-term transactions, see page 2. 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 disposed of (sales price) from column (d) and 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 (a) instructions Robinhood Securities LLC Various 09/09/20 455. 1,082. -627.2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B

**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.

455.

-627.

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

1,082.

#### **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.

OMB No. 1545-0074

Attachment Sequence No. **13** 

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.

Your social security number

	ARSH BOYAPALLY								25-37-			_
Part	Income or Loss	From Rental Real Estate and Ro	yalties	Note: If y	ou are	in the	e business o	f rent	ing perso	nal pro	perty, use	
	Schedule C. See	instructions. If you are an individual, repo	ort farm	rental incor	me or lo	oss fr	om Form 48	<b>35</b> or	n page 2,	line 40	).	
A Dic	d you make any payme	nts in 2020 that would require you to	file Fo	rm(s) 1099	? See	instr	uctions .			□ Y	es 🗵 No	
B If "	Yes," did you or will yo	ou file required Form(s) 1099?								□ Y	es 🗌 No	
1a		each property (street, city, state, ZIF										
Α	MADHAPUR HYDER	ABAD IN										
В												
С												
1b	Type of Property	f Property 2 For each rental real estate property listed Fair Rental P									QJV	
	(from list below)	above, report the number of fair personal use days. Check the	air rental and			Days			Days		QUV	
Α	1	if you meet the requirements to	o file as	a   A	١		360		0			
В		qualified joint venture. See inst	ruction	S. <b>B</b>	3							
С				С	;							
Type o	of Property:			'	'					'		
1 Sing	gle Family Residence	3 Vacation/Short-Term Rental	5 Lan	d	7 8	Self-l	Rental					
2 Mul	ti-Family Residence		6 Roy	alties	8 (	Othe	r (describe)	)				
Incom	ie:	Properties:		Α	1		В	3			С	
3	Rents received		3		59	8.						
4			4									
Expen												
5	Advertising		5									
6	Auto and travel (see in	nstructions)	6		1,76	0.						
7		nance	7		3,58	0.						
8	Commissions		8									
9	Insurance		9									
10	Legal and other profe	ssional fees	10									
11	Management fees .		11									
12	Mortgage interest pai	d to banks, etc. (see instructions)	12									
13	Other interest		13									
14	Repairs		14		2,97							
15	Supplies		15		2,34	6.						
16	Taxes		16									
17			17		3,98	1.						
18		or depletion	18									
19	Other (list)		19									
20	•	lines 5 through 19	20	1	4,64	5.						
21	Subtract line 20 from	line 3 (rents) and/or 4 (royalties). If										
		instructions to find out if you must				_						
	file <b>Form 6198</b>		21	-1	4,04	7.						
22		estate loss after limitation, if any,										
	on Form 8582 (see in		22 (	-14	1,047		(		)(			)
23a		eported on line 3 for all rental proper			_	23a		5	98.			
b		eported on line 4 for all royalty properties				23b						
С		eported on line 12 for all properties			_	23c						
d		eported on line 18 for all properties			_	23d						
е		eported on line 20 for all properties				23e	1	4,6				
24		e amounts shown on line 21. <b>Do no</b>		•					24		4 4 4 4 4 4	
25	Losses. Add royalty lo	sses from line 21 and rental real estate	losses	trom line 22	2. Ente	r tota	ıı losses her	е.	25 (		14,047.	)
26		ate and royalty income or (loss).										
		V, and line 40 on page 2 do not a 40), line 5. Otherwise, include this ar							26		-14,047	,
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