# 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

Subm	nission Identification Number (SID)				
Taxpay	ver's name	Social securit	y number		—
NIK	HIL CHEPURI	865-79-	-4100		
Spouse	o's name	Spouse's soc	ial security	number	
Par	Tax Return Information — Tax Year Ending December 31, (Enter	r year you a	re autho	rizing.)	_
Enter	whole dollars only on lines 1 through 5.				
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
1	Adjusted gross income		1	82,50	7.
2	Total tax		2	11,21	8.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	13,05	9.
4	Amount you want refunded to you		4	1,84	<u>1.</u>
5	Amount you owe		5		
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and	keep a cop	y of you	ır return)	
return to sen for any Agent payme author payme busine taxes persor	cowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmid my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for reject y delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account independ on the form of the form of the form of the financial institution account independ on the form of the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate ent, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation request days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the particular of the financial institution of the financial information of the financial information of the financial information necessary to answer inquiries and resolve issues related to the profice Funds Withdrawal Consent.	itter, or electro- ection of the tr .S. Treasury an icated in the ta on to debit the et the authoriza- uests must be processing of payment. I furt	nic return ansmission and its desi ax prepara entry to the tion. To re- received the election	originator (E in, <b>(b)</b> the rea ignated Finar tion software his account. evoke (cance no later tha ronic paymer owledge that	ERO) ason ncial e for This el) a an 2 nt of the
	ayer's PIN: check one box only				
-	I authorize GLOBAL TAXES LLC to enter or generate	my PINI 9	4 1	0 0	my
~	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Ent	er five digi n't enter al	ts, but	iiiy
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.				
Your	signature ▶ Date ▶ _				
Snou	se's PIN: check one box only				
Ороц	I authorize to enter or generate	my DINI		200	mv
L	ERO firm name	_	er five digi		my
	signature on the income tax return (original or amended) I am now authorizing.		't enter al		
	I will enter my PIN as my signature on the income tax return (original or amended) I am r if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.				
Spou	se's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below				
Part	Certification and Authentication — Practitioner PIN Method Only				
ERO'	s EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5 8		8 6 1 er all zeros	9 8 9	
author	fy that the above numeric entry is my PIN, which is my signature for the electronic individual income to rized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submements of the Practitioner PIN method and <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of In	nitting this retu	rn in acco	ordance with	
FPO'	s signature ▶ Date ▶				
LINU	ERO Must Retain This Form — See Instructions				—
	ENO MUSI NEIGH HIIS FORM — SEE HISHUCHOHS				

Don't Submit This Form to the IRS Unless Requested To Do So

## **£1040**

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2020

OMB No. 1545-007

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

Filing Status Check only one box.	If yo	Single  Married filing jointly  uchecked the MFS box, enter the son is a child but not your dependent	name of										
Your first name	and m	iddle initial	Last na	me					Yo	our so	cial securit	y number	
NIKHIL				URI					8	865-79-4100			
If joint return, s	pouse's	s first name and middle initial	Last na	me					Sp	Spouse's social security number			
	•	er and street). If you have a P.O. box, se	e instructi	ons.				Apt. no.	- 1			on Campaign	
7850 BIS					_			1315			nere if you, if filing ioin	or your itly, want \$3	
	ost offi	ce. If you have a foreign address, also c	omplete s	paces below.	Sta			code			0,	Checking a	
PLANO				TX							box below will not change		
Foreign country	y name			Foreign province/sta	te/coun	ity	Fo	reign postal co	your tax or refund.  You Spouse				
At any time du	ring 20	020, did you receive, sell, send, exc	change, c	or otherwise acqui	re any	financial in	nterest i	n any virtual	curre	ncy?	Yes	⊠ No	
Standard Deduction		eone can claim:				•	ent						
Age/Blindness	You	Were born before January 2,	1956	Are blind S	pouse	e: Wa	s born b	efore Janua	ry 2, 1	956	☐ Is bli	ind	
Dependents	-		_	(2) Social secu		(3) Relat					r (see instru	ctions):	
If more	•	irst name Last name					Child ta				her dependents		
than four									7			<del></del>	
dependents,													
see instructions and check	s ——												
here ▶													
	1	Wages, salaries, tips, etc. Attach	Form(s)	W-2						1	- {	39,113.	
Attach	2a	Tax-exempt interest	2a		b 7	Taxable int	erest			2b			
Sch. B if required.	За	Qualified dividends	3a	1.	<b>b</b> (	Ordinary di	vidends			3b		1.	
required.	4a	IRA distributions	4a		b 7	Taxable an	nount .			4b			
	5a	Pensions and annuities	5a		<b>b</b> 7	axable an	nount .			5b			
Standard	6a	Social security benefits	6a		b 7	axable an	nount .			6b			
Deduction for—	7	Capital gain or (loss). Attach Scho	edule D it	required. If not re	quirec	l, check he	ere .	•	•	7	-	-2,057.	
Single or Married filing	8	Other income from Schedule 1, li	ne 9 .							8	-	-4,300.	
separately, \$12,400	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7	, and 8. T	his is your <b>total ir</b>	come					9	{	32,757.	
Married filing	10	Adjustments to income:											
jointly or Qualifying	<b>a</b> From Schedule 1, line 22												
widow(er), \$24,800	b	Charitable contributions if you take	e the star	ndard deduction. S	ee inst	ructions	10b	2	250.				
Head of	С	Add lines 10a and 10b. These are	your <b>to</b> l	al adjustments t	o inco	me			. ▶	100	;	250.	
household, \$18,650	11	Subtract line 10c from line 9. This	s is your a	adjusted gross in	come					11	- {	32,507.	
If you checked	12	Standard deduction or itemized	d deduct	ions (from Schedu	ıle A)					12		12,400.	
any box under Standard	13	Qualified business income deduc	tion. Atta	ach Form 8995 or	Form 8	3995-A .				13			
Deduction, see instructions.	14	Add lines 12 and 13								14	1	12,400.	
	15	Taxable income. Subtract line 14	4 from lin	e 11. If zero or les	s, ente	er -0				15		70,107.	

Form 1040 (2020	))									Р	age 2
	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 881	4 <b>2</b> 🗌 4972	3 🗌			16	11,21	 18.
	17	Amount from Schedule 2, lir	ne 3						17		
	18	Add lines 16 and 17							18	11,21	18.
	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	11,21	18.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 10 .				23		0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>					. ▶	24	11,21	18.
	25	Federal income tax withheld	from:								
	а	Form(s) W-2				25a	13	,059			
	b	Form(s) 1099				25b					
	С	Other forms (see instruction	s)			25c					
	d	Add lines 25a through 25c							25d	13,05	59.
If you have a	26	2020 estimated tax paymen	ts and amount a	pplied from 20	119 return				26		
qualifying child,	27	Earned income credit (EIC)				27					
attach Sch. EIC. F  If you have	28	Additional child tax credit. A				28					
nontaxable	29	American opportunity credit	from Form 8863	B. line 8		29					
combat pay, see instructions.	30	Recovery rebate credit. See		•		30					
	31	Amount from Schedule 3, lir				31					
	32 Add lines 27 through 31. These are your total other payments and refundable credits								32		
	33	Add lines 25d, 26, and 32. These are your <b>total payments</b>								13,05	<del></del>
	34								33	1,84	
Refund	35a	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> Amount of line 34 you want <b>refunded to you.</b> If Form 8888 is attached, check here <b>&gt;</b>								1,84	
Direct deposit?	▶b										
See instructions.	▶d		5 1 0 1				9	aviilge	'		
	36	Amount of line 34 you want				36					
Amount	37	Subtract line 33 from line 24							37		
You Owe	31			•							
For details on		<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.									
how to pay, see instructions.	38	Estimated tax penalty (see in	-			38					
Third Party		you want to allow another									
Designee		structions	•				Yes. Co	mplete	e below.	X No	
_ 00.g00	De	signee's		Phone				•	ntification		
		me ►		no. 🕨				er (PIN)			
Sign		der penalties of perjury, I declare t									
Here		belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whi								-	•
	Yo	ur signature		Date	Your occupation					nt you an Identity IN, enter it here	*
Joint return?		Wikhil Wikhil		02/19/2021	SOFTWARE	FNCTN	קקקו		e inst.)	IN, enter it here	
See instructions.	Sp	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupa		шшк	If t	he IRS se	nt your spouse ar	
Keep a copy for		, ·						lde	entity Prote	ection PIN, enter	
your records.								(se	ee inst.) ►		
		one no.		Email address							
Paid	Pre	eparer's name	Preparer's signat	ure		Date	T	PTIN		Check if:	
Preparer	SYAM	M PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	1 02/1	7/2021	P020	82703	Self-emplo	yed
•	Fin	m's name ► GLOBAL TA	XES LLC					Ph	one no. (	678)965-9	522
Use Only	Fir	m's address ▶ 2530 Pebb	le Creek L	n Cummin	g GA 30041			Fir	m's EIN ▶	30-1017	196
Go to www.irs.go	ov/Forr	n1040 for instructions and the late	st information.		BAA	REV	02/07/21 PRO			Form <b>1040</b>	(2020)

# SCHEDULE 1 (Form 1040)

### **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2020
Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service

NIKHIL CHEPURI

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.

Attachment Sequence No. 01 Your social security number

865-79-4100

Par	t I Additional Income		
1	Taxable refunds, credits, or offsets of state and local income taxes	1	
<b>2</b> a	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	-4,300.
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	4 200
Par	t II Adjustments to Income	9	-4,300.
		10	
10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government 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 <b>adjustments to income.</b> 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.

► 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

Attachment Sequence No. **12** 

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

NIKHIL CHEPURI

865-79-4100

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss. Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions) Part I See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) lines below. Proceeds Cost to gain or loss from from column (d) and This form may be easier to complete if you round off cents to Form(s) 8949, Part I, combine the result (sales price) (or other basis) whole dollars. with column (g) line 2. column (a) 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 . . . . . . . . . . . . . . . . . . 8,952. 10,969. -40.-2,057.Totals for all transactions reported on Form(s) 8949 with Box B checked . . . . . . . . . . . . . . 3 Totals for all transactions reported on Form(s) 8949 with Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 4 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from 5 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover 6 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h), If you have any longterm capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . . . . 7 -2,057.Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions) See instructions for how to figure the amounts to enter on the (h) Gain or (loss) (g) Adjustments Subtract column (e) (d) (e) lines below. Proceeds to gain or loss from from column (d) and Cost This form may be easier to complete if you round off cents to Form(s) 8949, Part II, (sales price) (or other basis) combine the result whole dollars. line 2. column (a) with column (a) 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 Totals for all transactions reported on Form(s) 8949 with 10 Totals for all transactions reported on Form(s) 8949 with 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) 11 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 13 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover 14 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III

BAA

15

Schedule D (Form 1040) 2020 Page 2

#### Part III **Summary** 16 Combine lines 7 and 15 and enter the result 16 -2,057.• 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. □ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 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 2,057.) 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.

## 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.

Attachment Sequence No. 12A

OMB No. 1545-0074

Internal Revenue Service Name(s) shown on return NIKHIL CHEPURI

Part I

Department of the Treasury

Social security number or taxpayer identification number

865-79-4100

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 disposed of (sales price) and see Column (e. from column (d) and (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 05/02/20 12/02/20 8,952. 10,969. Ε -40-2,057.2 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.

8,952.

-2,057.

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) ▶

10,969.

#### **SCHEDULE E**

(Form 1040)

#### **Supplemental Income and Loss**

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

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

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

2020 Attachment Sequence No. 13

OMB No. 1545-0074

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

Your social security number

	IL CHEPURI								55-79-4		
Part	Income or Loss	From Rental Real Estate and Ro	yaltie	s Note	: If you a	re in th	e business c	of rent	ing persona	proper	y, use
	Schedule C. See i	instructions. If you are an individual, repo	ort farr	m rental i	ncome o	r loss fi	om Form 48	<b>335</b> or	n page 2, lin	e 40.	
A Did	d you make any payme	nts in 2020 that would require you to	file F	orm(s) 1	099? Se	e instr	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	JYOTHI NAGAR,K	ARIMNAGAR HYDERABAD TELA	NGAI	NA IN	50500	)1					
В											
С											
1b	Type of Property								sonal Use	•	QJV
	(from list below)	above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only				Days			Days		QO V
Α	3	if you meet the requirements to	Α	365			0				
В		qualified joint venture. See inst	ructio	ns.	В						
С					С						
Туре	of Property:									'	
1 Sing	gle Family Residence	3 Vacation/Short-Term Rental	5 Lai	nd	7	' Self-	Rental				
2 Mul	ti-Family Residence		6 Ro	yalties	8	Othe	r (describe)	)			
Incom	ie:	Properties:			Α		Е	3		С	
3	Rents received		3			500.					
4			4								
Exper											
5	Advertising		5								
6	Auto and travel (see in	nstructions)	6								
7	0	nance	7		6	500.					
8	Commissions		8								
9	Insurance		9								
10	Legal and other profe	ssional fees	10								
11	Management fees .		11		8	300.					
12	Mortgage interest paid	d to banks, etc. (see instructions)	12								
13	Other interest		13								
14	Repairs		14			L00.					
15	Supplies		15		1,2	200.					
16	Taxes		16								
17			17		1,1	L00.					
18	-	or depletion	18								
19	Other (list)		19								
20	•	lines 5 through 19	20		4,8	300.					
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		-4,3	300.					
22		estate loss after limitation, if any,									
	on Form 8582 (see in:		22	(	-4,3	00.)	(		)(		)
23a		eported on line 3 for all rental proper				23a		5	00.		
b		eported on line 4 for all royalty properties	erties			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		4,8			
24	•	e amounts shown on line 21. <b>Do no</b>		-					24		
25	Losses. Add royalty los	sses from line 21 and rental real estate	losses	s trom lir	ne 22. Er	iter tota	al losses her	е.	25 (	4	,300.)
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	_ 4	1,300.