#### 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.

Submission Identification Number (SID)

Taxpay	er's name	Social se	curity numb	ber			
HIMA JYOTHI KORAM 088-29-3886							
Spouse	's name	Spouse's social security number					
Par	Tax Return Information — Tax Year Ending December 31, 2021 (Enter	r year yo	u are au	thorizing.)			
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	95,031.			
2	Total tax		. 2	13,827.			
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		. 3	17,914.			
4	Amount you want refunded to you		. 4	4,087.			
5	Amount you owe		. 5				
Part	Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)						

Under penalties of periury. I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

#### Taxpayer's PIN: check one box only

X	I authorize	GLOBAL TAXES LLC	to enter or generate my PIN
	I ddffolizo	0202112 1111120 220	

9	3	8	8	6	00 mV
Ent don	er fiv i't er	ve die nter a	gits, all ze	but ros	as my

ERO firm name signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature

Date

#### Spouse's PIN: check one box only

I authorize

to enter or generate my PIN

as mv Enter five digits, but don't enter all zeros

ERO firm name signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►	Date ►
Practitioner PIN Metho	d Returns Only—continue below
Part III Certification and Authentication – Practit	ioner PIN Method Only
<b>ERO's EFIN/PIN.</b> Enter your six-digit EFIN followed by your fi	ve-digit self-selected PIN. 5 8 7 2 7 8 6 1 9 8 9

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ►	Date 🕨	
ERO Mu Don't Submit Tl		
For Denemory Deduction Act Nation and Vour toy		Earm 8870 (Bay, 01 2021)

<b>1040</b>		artment of the Treasury–Internal Revenue Servi S. Individual Income Tax		(99) Linn	202	1	OMB No. 154	5-0074	IRS Use Only	y—Do not w	rite or staple	in this space.
Filing Status	s 🗆 s	Single 🗌 Married filing jointly 📡	Marrie	ed filing se	parately (N	ИFS)	Head of	house	hold (HOH)	Qua	lifying wid	low(er) (QW)
Check only		u checked the MFS box, enter the n		-								
one box.	pers	on is a child but not your dependent	MAI	NIKANTH	REDDY K	OORA	L					
Your first name	and mi	ddle initial	Last nar	me						Your so	cial securi	ty number
HIMA JY	THI		KORA	M						088-	29-388	6
lf joint return, s	pouse's	first name and middle initial	Last nar	me						Spouse'	's social se	curity number
										475-	95-348	5
		er and street). If you have a P.O. box, see	instructio	ons.					Apt. no.	1		on Campaign
37 SHER									5		nere if you, if filing ioir	or your htly, want \$3
		ce. If you have a foreign address, also co	mplete sp	paces below	v.	Stat		ZIP co		1 1	0,	Checking a
SHREWSB						MA		015	-	-	ow will not	•
Foreign countr	y name		+	oreign pro	ince/state/	count	У	Foreig	gn postal code			
At any time du	iring 20	021, did you receive, sell, exchange,		·				in any	virtual curre	ency?	Yes	X No
Standard	_	eone can claim: 🗌 You as a de					a dependent					
Deduction		Spouse itemizes on a separate return	n or you	were a du	ial-status	alien						
Age/Blindness	S You:	Were born before January 2, 1	957 🗌	Are blin	d Spo	ouse:	: 🗌 Was bo	orn befo	ore January	2, 1957	🗌 ls b	lind
Dependents	s (see	instructions):			cial security	,	(3) Relations	hip	<b>(4) 🖌</b> if c	qualifies fo	r (see instru	uctions):
If more	<b>(1)</b> F	1) First name Last name		number to ye		to you	U Child tax cred			Credit for ot	her dependents	
than four												
dependents, see instruction	s ——											
and check												
here 🕨 📃												
Attach	1	Wages, salaries, tips, etc. Attach F	Ľ	N-2	• •					. 1		03,505.
Sch. B if	2a		2a			<b>b</b> Ta	axable interes	st.		. 2b	-	
required.	<u>3a</u>		3a				rdinary divide			. <u>3b</u>	-	
	4a		4a				axable amour			. 4b		
	5a		5a				axable amour			. 5b		
Standard Deduction for –	6a	, <u>,</u>	6a				axable amour	nt		. 6b	)	
<ul> <li>Single or</li> </ul>	7	Capital gain or (loss). Attach Schee				,		• •	🕨			0 4 17 4
Married filing separately,	8	Other income from Schedule 1, line								. 8		<u>-8,474.</u>
\$12,550	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, a						• •		► <u>9</u>		95,031.
<ul> <li>Married filing jointly or</li> </ul>	10	Adjustments to income from Sche	-					• •		. 10		05 001
Qualifying widow(er),	11	Subtract line 10 from line 9. This is							 10 FF			95,031.
\$25,100	12a	Standard deduction or itemized		•		,	12		12,55			
<ul> <li>Head of household,</li> </ul>	b	Charitable contributions if you take		dard dedu	ction (see	Instru	uctions) 12	0	30			10 050
\$18,800	C	Add lines 12a and 12b Qualified business income deducti			• •	· ·	 E A			. 120		12,850.
<ul> <li>If you checked any box under</li> </ul>	13 14							• •		. 13	-	12,850.
Standard Deduction,	14	Taxable income. Subtract line 14		 0.11 lf 701				• •		. 14		82,181.
see instructions.	15				0 01 1000,	enter		• •		. 15	<u>'  </u>	04,101.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2021)

Form 1040 (202	1)								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	13,827.
	17	Amount from Schedule 2, lin	ie3					17	
	18	Add lines 16 and 17						18	13,827.
	19	Nonrefundable child tax cree	dit or credit for c	ther depende	nts from Schedul	e8812		19	
	20	Amount from Schedule 3, lin	e8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	13,827.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21 .			23	0.
	24	Add lines 22 and 23. This is	your <b>total tax</b>				. 🕨	24	13,827.
	25	Federal income tax withheld	from:			1 1			
	а	Form(s) W-2				<b>25</b> a 17	,914.		
	b	Form(s) 1099				25b			
	С	Other forms (see instructions							
	d	Add lines 25a through 25c						25d	17,914.
If you have a	26	2021 estimated tax payment		••				26	
qualifying child, attach Sch. EIC. [	27a	Earned income credit (EIC)				27a			
		Check here if you were k							
		January 2, 2004, and you taxpayers who are at least a	,		_				
	b	Nontaxable combat pay elec	-	1 1					
	c	Prior year (2019) earned inco							
	28	Refundable child tax credit or			Schedule 8812	28			
	29	American opportunity credit	from Form 8863	8. line 8		29			
	30	Recovery rebate credit. See				30			
	31	Amount from Schedule 3, lin				31			
	32	Add lines 27a and 28 throug				d refundable cred	its 🕨	32	
	33	Add lines 25d, 26, and 32. T						33	17,914.
Refund	34	If line 33 is more than line 24						34	4,087.
neiuliu	35a	Amount of line 34 you want <b>refunded to you.</b> If Form 8888 is attached, check here							4,087.
Direct deposit?	►b	Routing number 1 0 1	1 0 0 0	4 5	► c Type: 🔀	Checking	Savings		
See instructions.	►d	Account number 5 1 8 0 0 6 4 9 0 6 5 6							
	36	Amount of line 34 you want a	applied to your	2022 estimate	ed tax 🕨	36			
Amount	37	Amount you owe. Subtract	line 33 from line	24. For detail	s on how to pay,	see instructions	. 🕨	37	
You Owe	38	Estimated tax penalty (see ir	nstructions) .		🕨	38			
Third Party	Do	you want to allow another	person to disc	cuss this retu	rn with the IRS	? See			
Designee	ins	tructions				. 🕨 🗌 Yes. Co	mplete b	below.	X No
		signee's		Phone			nal identi		
		me ►		no. ►			er (PIN)		
Sign		der penalties of perjury, I declare t ief, they are true, correct, and com							
Here		ur signature		Date	Your occupation				nt you an Identity
		ar oighataro		Duto					N, enter it here
Joint return?					SOFTWARE	ENGINEER	(see	inst.) 🕨	
See instructions. Keep a copy for	opodoo o olgitada o. Il a joint rotarii, boar			Date	Spouse's occupa	tion	If the	IRS ser	nt your spouse an
your records.	,							inst.) 🕨	ection PIN, enter it here
	Dh	(602) 451 076	с	Email address					
		one no. (603)451-876 eparer's name	o Preparer's signat		LTMAO IOIHIK	CORAM@GMAIL.CO	M PTIN		Check if:
Paid		PRIYA RAM SAGAR GUPTA TALLAM			מווסדיא דאדדאא		P02082	2702	Self-employed
Preparer				ILAMI BAGAR	GUFIA IALLAN	1 03/10/2022			678)965-9522
Use Only		n's name ► GLOBAL TAZ n's address ► 2530 Pebbl		n Cummin	a GA 300/1			s EIN ►	
					0			3 LIN P	
GO TO WWW.Irs.g	ov/Forn	n1040 for instructions and the late	st information.		BAA	REV 03/07/22 PRO			Form <b>1040</b> (2021)

SCHEDULE	1
(Form 1040)	

Department of the Treasury

# **Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form1040 for instructions and the latest information.

2021 Attachment Sequence No. 01

OMB No. 1545-0074

Internal Revenue Service		Sequence No. 01	
Name(s) shown on Fo	rm 1040, 1040-SR, or 1040-NR	Your soc	al security number
HIMA JYOTHI KO	088-29	-3886	
Part I Additio	onal Income		

1	Taxable refunds, credits, or offsets of state and local income taxes	8		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, tru Schedule E			5	-8,500.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
а	Net operating loss	8a (	)		
b	Gambling income	8b			
с	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d (	)		
е	Taxable Health Savings Account distribution	8e			
f	Alaska Permanent Fund dividends	8f			
g	Jury duty pay	8g			
h	Prizes and awards	8h			
i	Activity not engaged in for profit income	8i			
j	Stock options	8j			
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k			
	property	OK			
•	instructions)	81			
m	Section 951(a) inclusion (see instructions)	8m			
n	Section 951A(a) inclusion (see instructions)	8n			
0	Section 461(I) excess business loss adjustment	80			
р	Taxable distributions from an ABLE account (see instructions).	8p			
z	Other income. List type and amount ►				
	Other Income from box 3 of 1099-Misc 26.	8z	26.		
9	Total other income. Add lines 8a through 8z			9	26.
10	Combine lines 1 through 7 and 9. Enter here and on Form 10 1040-NR, line 8	)40, 1040-S	R, or	10	-8,474.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basic officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	3	14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
С	Date of original divorce or separation agreement (see instructions) $\blacktriangleright$			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit <b>24b</b>			
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 81 <b>24c</b>			
d	Reforestation amortization and expenses			
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans 24f			
g	Contributions by certain chaplains to section 403(b) plans <b>24g</b>			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) <b>24h</b>			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1         (Form 1041) <b>24k</b>			
z	Other adjustments. List type and amount ► 24z			
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to in</b> here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE	Ε
(Form 1040)	

I

### **Supplemental Income and Loss**

OMB No. 1545-0074

-

(Form	m 1040) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)						9	091					
	partment of the Treasury        Attach to Form 1040, 1040-SR, 1040-NR, or 1041.          ernal Revenue Service (99)        Go to www.irs.gov/ScheduleE for instructions and the latest information.							Attachment Sequence No. <b>13</b>					
Name(s)	shown on return									Your soci			
HIMA	IMA JYOTHI KORAM 088-29									9-388	6		
Part	Income of	or Loss	s From Rental Real Es	tate and Ro	yaltie	s Note	: If you a	are in th	e business of	renting pe	rsonal p	roperty, u	se
	Schedule	C. See	instructions. If you are an	individual, rep	ort farr	m rental i	ncome c	or loss fi	om Form 483	<b>35</b> on page	2, line 4	0.	
A Dic	l you make any	payme	ents in 2021 that would i	require you to	file F	orm(s) 1	099? Se	ee instr	uctions .		. 🗆	res 🛛	No
<b>B</b> If "	Yes," did you o	r will yo	ou file required Form(s)	1099?							. 🗆 `	res 🗌	No
1a			each property (street, c			/							
Α	UPPAL MAN	DAL-№	IEDCHAL SECUNDER	ABAD TELA	ANGAI	NA IN	50003	39					
В													
С													
1b	Type of Prop		2 For each rental re	eal estate prop	perty l	isted			Rental	Persona		QJ/	/
	(from list be	low)	above, report the	number of fa	ır renti <b>0.IV</b> b	al and			Days	Days	5		
Α	2		personal use day if you meet the re	quirements to	file a	sa			365		0		
В			qualified joint ven	iture. See inst	ructio	ns.	В						
С							С						
	of Property:												
-	le Family Resid		3 Vacation/Short-1	Ferm Rental				7 Self-					
	ti-Family Reside	ence	4 Commercial	-	6 Ro	yalties		3 Othe	r (describe)				
Incom				Properties:			Α		В			С	
3					3		(	600.					
4		ved.			4								
Expen													
5					5								
6			nstructions)		6								
7			nance		7		1,!	500.					
8					8								
9					9								
10	-	-	essional fees		10								
11	-				11		1,0	000.					
12			id to banks, etc. (see in		12								
13					13								
14					14			000.					
15					15		1,8	800.					
16					16								
17					17		2,8	800.					
18	Depreciation e	xpense	e or depletion		18								
19	Other (list) 🕨				19								
20			lines 5 through 19 .		20		9,1	100.					
21			line 3 (rents) and/or 4										
			instructions to find out	•									
					21		-8,	500.					
22	Deductible ren on <b>Form 8582</b>		l estate loss after limita structions)		22	(	8,5	00.)	(	)	(		)
23a	Total of all amo	ounts r	eported on line 3 for all	rental prope	rties			23a		600.			
b		mounts reported on line 4 for all royalty properties					23b						
С		mounts reported on line 12 for all properties											
d	Total of all amo	ounts r	eported on line 18 for a	all properties				23d					
е	Total of all amo	ounts r	eported on line 20 for a	all properties				23e		9,100.			
24	Income. Add	positiv	e amounts shown on lii	ne 21. <b>Do no</b>	<b>t</b> inclu	ide any	losses			. 24			
25	Losses. Add ro	yalty lo	osses from line 21 and rer	ntal real estate	losse	s from lir	ne 22. Er	nter tota	al losses here	. 25	(	8,50	0.)
26			ate and royalty incom										
	nere. If Parts	11, III, I	V, and line 40 on pag	je ∠ uo not	appiy	to you	also e	mer tr	iis amount				

-8,500.

26

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .



# Form M-8453 Individual Income Tax Declaration for Electronic Filing

Massachusetts Department of

R	e١	/e	n	u	e	
	~	-		-	~	

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2021.								
Your first name and initial	Last name		Your Social Security number					
HIMA JYOTHI KORAM			088293886					
If a joint return, spouse's first name and initial	Last name		Spouse's Social Security number					
Present street address (and apartment number)								
37 SHERIDAN DR, APT NO 6								
City/Town/Post Office	State	Zip	Filing status: 🗌 Single	Married filing jointly				
SHREWSBURY	MA	01545	🛛 Married filing separa	ately 🗌 Head of household				

#### Part 1. Tax Return Information for Electronic Filing

1	Total 5.0% income (from Form 1, line 10, or Form 1-NR/PY, line 12)1	950	031
2	Income tax after credits (from Form 1, line 32, or Form 1-NR/PY, line 36)2	44	432
3	Massachusetts use tax (from Form 1, line 34, or Form 1-NR/PY, line 38)		
4	Massachusetts income tax withheld (from Form 1, line 38, or Form 1-NR/PY, line 42)	50	075
5	Refund amount (from Form 1, line 52, or Form 1-NR/PY, line 56) 5	6	643
6	Tax due (from Form 1, line 53, or Form 1-NR/PY, line 57)		

#### Part 2. Declaration and Signature of Taxpayer

Under pains and penalties of perjury, I declare that I have reviewed the information on my return with the information I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on my 2021 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that my return, including this declaration and accompanying schedules, forms and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date

### Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453 are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453 should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

ERO's signature and SSN or PTIN		Date	EIN	Check if
		03102022	301017196	self-employed
Firm name (or yours, if self-employed) ar	nd address	City/Town	State Zip	Check if also
GLOBAL TAXES LLC	2530 PEBBLE CRE	EK LN CUMMING	GA 30041	paid preparer

#### Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under pains and 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. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Paid preparer's signature and SSN or PTIN			Date	EIN	EIN	
	P02082703	031	.02022	301017196		self-employed
Firm name (or yours, if self-employed) and a	ddress		City/Town	State	Zip	
SYAM PRIYA RAM SAGAR GUPTA TALLAM 2	530 PEBBLE CREE	K LN	CUMMING	GA	30041	



# 2021 Form 1

MA21001011555

Massachusetts Resident Income Tax Return FOR FULL YEAR RESIDENTS ONLY

FOR FULL YEAR RESIDENTS ONLY

For the year January 1–December 31, 2021 or other taxable Year beginning Ending

088293886 HIMA JYOTHI KORAM MANIKANTH REDDY KOORA 475953485 SHREWSBURY 37 SHERIDAN DR, MA 01545 6 Fill in if: Amended return Amended return due to IRS BBA Partnership Audit Other jurisdiction change Federal amendment **State Election Campaign Fund:** \$1 You \$1 Spouse TOTAL Fill in if veteran of Operations Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula You Spouse Fill in if name change You Spouse You Spouse Taxpayer deceased Spouse Fill in if under age 18 You 95031 a. Total federal income Fill in if noncustodial parent b. Federal adjusted gross income 95031 Fill in if filing Schedule TDS Fill in if filing Schedule FCI 1. Filing status (select one only): Single Married filing jointly Fill in if reporting crypto currency X Married filing separate return Head of household You are a custodial parent who has released claim to exemption for child(ren) 2. Exemptions 4400 2a a. Personal exemptions b. Number of dependents. (Do not include yourself or your spouse.) Enter number × \$1.000 = **2b** Spouse = × \$700 = 2c c. Age 65 or over before 2022 You + d. Blindness You + Spouse = × \$2.200 = 2d e. Medical/dental 2e f. Adoption 2f 4400 g. Total exemptions. Add items 2a through 2f. Enter here and on line 18 2g SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete. Your signature Date Spouse's signature Date 603-451-8766

PRIVACY ACT NOTICE AVAILABLE UPON REQUEST



# **2021 Form 1, pg. 2** MA21001021555

Massachusetts Resident Income Tax Return 088293886

3.	Wages, salaries, tips		3	103505
4.	Taxable pensions and annuities		4	
5.	Mass. bank interest: a.	– b. exemption	= 5	
6a.	Business/profession income/loss		6a	
6b.	Farming income/loss		6b	0 - 0 0
7.	Rental, royalty and REMIC, partnership, S corp., trust in	income/loss	7	-8500
8a.	Unemployment		8a	
8b.	Mass. lottery winnings		8b	
9.	Other income from Schedule X, line 6		9	26
10.	TOTAL 5.0% INCOME		10	95031
11a.	Amount paid to Soc. Sec. Medicare, R.R., U.S. or Mass	s. Retirement	11a	2000
11b.	Amount your spouse paid to Soc. Sec., Medicare, R.R.	., U.S. or Mass. Retirement	11b	
12.	Reserved for future use		12	
13.	Reserved for future use		13	
14.	Rental deduction. a.		÷2= <b>14</b>	
15.	Other deductions from Schedule Y, line 19		15	
16.	Total deductions. Add lines 11 through 15		16	2000
17.	5.0% INCOME AFTER DEDUCTIONS. Subtract line 16	6 from line 10. Not less than "0"	17	93031
18.	Exemption amount		18	4400
	5.0% INCOME AFTER EXEMPTIONS. Subtract line 18	9 from line 17 Not loss than "0"		
19.		o nom line 17. Not less than 0	19	88631
20.			20	00601
21.	TOTAL TAXABLE 5.0% INCOME. Add lines 19 and 20	)	21	88631

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1



### **2021 Form 1, pg. 3** MA21001031555

Massachusetts Resident Income Tax Return 088293886

22.	TAX ON 5.0% INCOME. Note: If choosing the optional 5.85% tax rate, fill in and multiply line 21 and the		
	amount in Schedule D, line 21 by .0585	22	4432
23.	12% INCOME. Not less than "0." a.	× .12 = <b>23</b>	
24.	TAX ON LONG-TERM CAPITAL GAINS. Not less than "0." Fill in if filing Schedule D-IS	24	
	Fill in if any excess exemptions were used in calculating lines 20, 23 or 24		
25.	Credit recapture amount (from Credit Recapture Schedule)	25	
26.	Additional tax on installment sale	26	
27.	If you qualify for No Tax Status, fill in and enter "0" on line 28		
28.	TOTAL INCOME TAX. Add lines 22 through 26	28	4432
29.	Limited Income Credit	29	
30.	Income tax due to another state or jurisdiction	30	
31.	Other credits from Credit Manager Schedule	31	
32.	INCOME TAX AFTER CREDITS. Subtract the total of lines 29 through 31 from line 28. Not less than "0"	32	4432
33.	Voluntary Contributions		
	a. Endangered Wildlife Conservation	33a	
	b. Organ Transplant Fund	33b	
	c. Massachusetts Public Health HIV and Hepatitis Fund	33c	
	d. Massachusetts U.S. Olympic Fund	33d	
	e. Massachusetts Military Family Relief Fund	33e	
	f. Homeless Animal Prevention and Care	33f	
	Total. Add lines 33a through 33f	33	
34.	Use tax due on Internet, mail order and other out-of-state purchases	34	
35.	Health care penalty a. You + b. Spouse	35	
36.	Amended return only. Overpayment from original return	36	
37.	INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 32 through 36	37	4432



### **2021 Form 1, pg. 4** MA21001041555

Massachusetts Resident Income Tax Return 088293886

39. 40. 41.	Massachusetts income tax withheld 2020 overpayment applied to your 2021 estimated tax 2021 Massachusetts estimated tax payments Payments made with extension <b>Amended return only.</b> Payments made with original return. Not less than "0" Earned Income Credit. a. Number of qualifying children b. Amount from U.S. m <b>Note:</b> You cannot claim the Earned Income Credit if your filing status is married filing for an exception (see instructions). Fill in if you qualify for this exception		5075
44.	Senior Circuit Breaker Credit	44	
45.	Child under age 13, or disabled dependent/spouse credit	45	
46.	Dependent member(s) of household under age 12, or dependent(s) age 65 or over (	not you or your spouse)	
	as of December 31, 2021 credit.		
	Not more than two. a.	× \$180 = <b>46</b>	
	Other Refundable Credits	47	
	Excess Paid Family Leave Withholding	48	
	TOTAL. Add lines 38 through 48	49	5075
	Overpayment. Subtract line 37 from line 49	50	643
	Amount of overpayment you want applied to your 2022 estimated tax	51	C 1 2
52.	Refund. Subtract line 51 from line 50. Mail to: Massachusetts DOR, PO Box 7000, E	Boston, MA 02204 52	643
	Direct deposit of refund. Type of account X checking savings RTN # 101100045 account # 518006490656		
	Tax due. Pay online at www.mass.gov/dor/payonline.Mail to: Mass. DOR, PO BoInterestPenaltyM-2210 amt.	ox 7003, Boston, MA 02204 53	EX enclose Form M-2210
Mav th	ne Department of Revenue discuss this return with the preparer shown here?		
•	ot want preparer to file my return electronically	(this may delay your refund)	Paid preparer's
	aid preparer's name	Date Check if self-employed	
SYA	M PRIYA RAM SAGAR GUPTA TALLAM	03102022	P02082703
Paid p	reparer's signature	Paid preparer's phone	Paid preparer's EIN
		678-965-9522	30-1017196
SYA	M PRIYA RAM SAGAR GUPTA TALLAM		
	BE SURE TO INCLUDE THIS PAGE WI	TH FORM 1. PAGE 1	

BE SURE TO INCLUDE THIS PAGE WITH FORM 1, PAGE 1

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# 2021 Schedule X

MA21SXX011555

H	IMA JYOTHI	KORAM	088293886		
Sch	edule X. Other Income				
1.	Alimony received			1	
2.	Taxable IRA/Keogh and Roth IRA conversion distributions				
3.	Other gambling winnings. Not less t	than "0." Certain gambli	ng losses are deductible under Massachusetts law	3	
4.	Fees and other 5.0% income. Not le	ess than "0"		4	26
5.	PFML taxable distributions			5	
6.	Total other 5.0% income. Add lines	1 through 5. Not less th	nan "0"	6	26





2021 Schedule INC MA21INC011555

MAZIINCUII555

HIMA JYOTHI KORAM			088293886							
Form W-2 and 1099 Information										
A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES/INCOME	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD	F. SOURCE OF WITHHOLDING					
455486340	5075	103505	9410		W2					

TOTALS

5075

103505

9410

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2021 Schedule HC

MA21029011555

Schedule HC, Health Care Information, must be completed by all full-year residents and certain part-year residents (see instructions). **Note:** Schedule HC must be enclosed with your Form 1 or Form 1-NR/PY. Failure to do so will delay the processing of your return. HIMA JYOTHI KORAM

088293886

1a.	Date of birth	08251992	1b. Spouse's date of birth	1c. Family size	1	
2.	Federal adjusted	l gross income			2	95031

3. Indicate the time period that you were enrolled in a Minimum Creditable Coverage (MCC) health insurance plan(s). The Form MA 1099-HC from your insurer will indicate whether your insurance met MCC requirements. Note: MassHealth, Medicare, and health coverage for U.S. Military, including Veterans Administration and Tri-Care, meet the MCC requirements. If you did not receive a Form MA 1099-HC from your insurer, or you had insurance that did not meet MCC requirements, see the special section on MCC requirements in the instructions.

See instructions if, during 2021, you turned 18, you	3a You:	X Full-year MCC	Part-year MCC	No MCC/None
were a part-year resident or a taxpayer was deceased.	3a Spouse:	Full-year MCC	Part-year MCC	No MCC/None
If you filled in the full-year or part-year MCC oval, go to line 4. If yo	u filled in No MC	C/None, go to line 6.		

4. Indicate the health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements in which you were enrolled in 2021, as shown on Form MA 1099-HC (check all that apply). If you did not receive this form, fill in line(s) 4f and/or 4g and see instructions. Fill in if you were enrolled in private insurance and MassHealth or Commonwealth Care and enter your private insurance information in line(s) 4f and/or 4g and go to line 5.

4a. Private insurance, including ConnectorCare (completes line(s) 4f and/or 4g below)		You	Spouse
4b. MassHealth. Fill in and go to line 5	Х	You	Spouse
4c. Medicare (including a replacement or supplemental plan). Fill in and go to line 5		You	Spouse
4d. U.S. Military (including Veterans Administration and Tri-Care). Fill in and go to line 5		You	Spouse
4e. Other program (enter the program name(s) only in lines 4f and/or 4g below). Note: Health Safety Net		You	Spouse
is not considered insurance or minimum creditable coverage.			

- 4f. Your Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.
- 4g. Spouse Health Insurance. Complete if you answered line(s) 4a or 4e and go to line 5.
- 5. If you had health insurance that met MCC requirements for the full-year, including private insurance, MassHealth, Commonwealth Care or ConnectorCare, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Other wise, go to line 6.

If you had Medicare (including a replacement or supplemental plan), U.S. Military (including Veterans Administration and Tri-Care), or other government insurance at any point during 2021, you are not subject to a penalty. Skip the remainder of this schedule and continue completing your tax return. Otherwise, go to line 6.





# 2021 Schedule HC, pg. 2

088293886 MA21029021555

You might be eligible for low- or no-cost health insurance coverage.

If you (and/or your spouse, if married filing jointly) do not have health insurance coverage, you might be eligible for health insurance coverage programs made available by the Commonwealth of Massachusetts. By filling in the oval below, you authorize DOR to share information from your tax return and attached schedules with the Health Connector. If you are married filing jointly, both spouses must check the box for the Health Connector to receive all of your information. The Health Connector will assess your eligibility for those coverage options, including low- or no-cost coverage, and contact you with information. See instructions.

You: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

Spouse: I authorize DOR to share this tax return including attached schedules with the Massachusetts Health Connector for the purpose of assessing my eligibility for insurance affordability programs and contacting me with information about the same.

#### Your Health Insurance

6. Was your income in 2021 at or below 150% of the federal poverty level? 6 Yes No If you answer Yes, you are not subject to a penalty in 2021. Skip the remainder of this schedule and complete your tax return. If you answer No and you were enrolled in a health insurance plan that met the MCC requirements for part, but not all, of 2021, go to line 7. If you answer No and you had no insurance or you were enrolled in a plan that did not meet the MCC requirements during the period that the mandate applied, go to line 8a.

7. Complete this section only if you, and/or your spouse if married filing jointly, were enrolled in a health insurance plan(s) that met the Minimum Creditable Coverage (MCC) requirements for part, but not all of 2021. Fill in below the months that met the MCC requirements, as shown on Form MA 1099-HC. If you did not receive this form, fill in the months you were covered by a plan that met the MCC requirements at least 15 days or more. If, during 2021, you turned 18, you were a part-year resident or a taxpayer was deceased, fill in the oval(s) below for the month(s) that met the MCC requirements during the period that the mandate applied. See instructions.

You may only fill in the month(s) you had health insurance that met MCC requirements. If you had health insurance, but it did not meet MCC requirements, you must skip this section and go to line 8a.

#### Months Covered By Health Insurance

You:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Spouse:	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
If you had four or more consecutive months either with no insurance or insurance that did not meet the MCC requirements (four or more blank months in a row),												

go to line 8a. Otherwise, a penalty does not apply to you in 2021. Skip the remainder of this schedule and complete your tax return.

#### Religious Exemption and Certificate of Exemption

8a.	Religious exemption: Are you claiming an exemption from the requirement to purchase health insurance based	<b>8a</b> You	Yes	No
	on your sincerely held religious beliefs that cause you to object to substantially all forms of treatment covered by			
	health insurance?	Spouse	Yes	No
If you a	nswer Yes, go to line 8b. If you answer No, go to line 9.			
8b.	If you are claiming a religious exemption in line 8a, did you receive medical health care during the 2021 tax year?	<b>8b</b> You	Yes	No
		Spouse	Yes	No
If you a	nswer No to line 8b, skip the remainder of this schedule and continue completing your tax return. If you answer Yes to li	ne 8b, go to line 9		
9.	Certificate of exemption: Have you obtained a Certificate of Exemption issued by the Massachusetts Health	<b>9</b> You	Yes	No
	Connector for the 2021 tax year?	Spouse	Yes	No
If you a	nswer Yes, enter the certificate number, skip the remainder of this schedule and continue completing your tax			

return. If you answer No to line 9, go to line 10.





## 2021 Schedule HC, pg. 3

MA21029031555

#### HIMA JYOTHI KORAM

#### Affordability as Determined By State Guidelines

Note: This section will require the use of worksheets and tables found in the instructions. You must complete the worksheet(s) to determine if health insurance was affordable to you during the 2021 tax year.

10. Did your employer offer affordable health insurance that met minimum creditable coverage requirements	<b>10</b> You	Yes	No
as determined by completing the Schedule HC Worksheet for Line 10 in the instructions?	Spouse	Yes	No
Fill in No if your employer did not offer health insurance that met minimum creditable coverage requirements, you were not eligit	ole for health insu	rance offere	∍d by
your employer, you were self-employed or you were unemployed.			
11. Were you eligible for government-subsidized health insurance as determined by completing the Schedule HC	<b>11</b> You	Yes	No
Worksheet for Line 11 in the instructions?	Spouse	Yes	No
If you answer No, go to line 12. If you answer Yes, go to the Health Care Penalty Worksheet in the instructions to calculate your	penalty amount.		
12. Were you able to purchase affordable private health insurance that met minimum creditable coverage requirements	<b>12</b> You	Yes	No
as determined by completing the Schedule HC Worksheet for Line 12 in the instructions?	Spouse	Yes	No
If you answer No, you are not subject to a penalty. Continue completing your tax return. If you answer Yes, go to the Health Care	Penalty Worksh	eet in the	
instructions to calculate your penalty amount.			

### Complete Only If You Are Filing An Appeal

You must complete the Health Care Penalty Worksheet to determine your penalty amount before completing this section.

You may have grounds to appeal if you were unable to obtain affordable insurance that meets the minimum creditable coverage requirements in 2021 due to a hardship or other circumstances. The grounds for appeal are explained in more detail in the instructions. If you believe you have grounds for appealing the penalty, fill in the field(s) below. The appeal will be heard by the Massachusetts Health Connector. By filling in the field below, you (or your spouse if married filing jointly) are authorizing DOR to share information from your tax return, including this schedule, with the Massachusetts Health Connector for purposes of deciding your appeal. **You will receive a follow-up letter asking you to state your grounds for appeal in writing, and submit supporting documentation. Failure to respond to that letter within the time specified in the letter will lead to dismissal of your appeal and will result in a future assessment of a penalty.** Once your documentation is received, it will be reviewed by the Massachusetts Health Connector and you may be required to attend a hearing on your case. You will be required to file your claims under the pains and penalties of perjury.

**Note:** If you are filing an appeal, make sure you have calculated the penalty amount that you are appealing, but do not assess yourself or enter a penalty amount on your Form 1 or Form 1-NR/PY. Also, do not include any hardship documentation with your original return. You will be required to submit substantiating hardship documentation at a later date during the appeal process.

You: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

Spouse: I wish to appeal the penalty. I authorize DOR to share this tax return including this schedule with the Massachusetts Health Connector for purposes of deciding this appeal.

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2021 Schedule E

MA21013041555

088293886 HIMA JYOTHI KORAM Income or Loss from Real Estate and Royalties Income 600 1. Rents received 1 2. Royalties received 2 Expenses 3. Advertising 3 4. Auto and travel 4 1500 5. Cleaning and maintenance 5 6. Commissions 6 7 7. Insurance 8. Legal and other professional fees 8 1000 9 9. Management fees 10. Mortgage interest paid to banks, etc. 10 11. Other interest 11 2000 12. Repairs 12 1800 13. Supplies 13 14. Taxes 14 2800 15. Utilities 15 16. Other expenses 16 9100 17. Add lines 3 through 16 17 18. Depreciation expense or depletion 18 9100 19. Total expenses. Add lines 17 and 18 19 -8500 20. Income or loss from rental real estate or royalty properties 20 -8500 21 21. Deductible rental real estate loss 22. Income. Enter positive amounts shown on line 20 22 -8500 23 23. Losses. Add royalty losses from line 20 and real estate losses from line 21 -8500 24. Rental real estate and royalty income or loss 24

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# **2021 Schedule E, pg. 2** MA21013051555

088293886

# Income or Loss from Partnerships and S Corporations 25. Passive loss allowed

25.	Passive loss allowed	25
26.	Passive income	26
27.	Non-passive loss	27
28.	Section 179 expense deduction	28
29.	Non-passive income	29
30.	Combine lines 26 and 29	30
31.	Combine lines 25, 27 and 28	31
32.	Partnership and S corporation income or loss. Combine lines 30 and 31	32
33.	Interest (other than MA banks) and dividends if included in line 32	33
34.	Interest from Massachusetts banks if included in line 32	34
35.	Total income or loss from partnerships and S corporations	35
36.	Check if you are reporting any loss not allowed in a prior year due to the at-risk, or basis limitations; a prior year	
	disallowed loss from a passive activity (was not reported on U.S. Form 8582) or un-reimbursed partnership expenses	
Inco	ome or Loss from Estates and Trusts	
37.	Passive deduction or loss allowed	37
38.	Passive income	38
39.	Non-passive deduction or loss	39
40.	Non-passive other income	40
41.	Add lines 38 and 40	41
42.	Add lines 37 and 39	42
43.	Estate and trust income or loss. Combine lines 41 and 42	43
44.	Estate or non-grantor-type trust income	44
45.	Grantor-type trust and non-Massachusetts estate and trust income	45
46.	Interest and dividends if included in line 45	46
47.	Adjustments to 5.0% income	47
48.	Subtotal. Combine lines 46 and 47	48
	Income or loss from grantor type and non-Mass estates and trusts	49
Inco	ome or Loss from REMICs	
50.	Excess inclusion	50
51.	Taxable income or loss	51
52.	Income	52
53.	Combine lines 51 and 52	53





# **2021 Schedule E, pg. 3** MA21013061555

088293886

## **Farm Income**

	Net farm rental income or loss	54	
	Income or loss. Combine lines 24, 35, 49, 53 and 54	55	-8500
56.	Massachusetts differences Enclose statements	56	
57.	Abandoned building renovation deduction	57	
58.	Total income or loss. Combine lines 55 through 57	58	-8500





2021 Schedule E-1

MA21013011555

 HIMA JYOTHI
 KORAM
 088293886

 5T FLOOR, SITUATED AT APPAL

 UPPAL MANDAL-MEDCHAL
 SECUNDERABAD

 Check one:
 X Real estate
 Royalty

 Rental property used for short-term rentals

## Income or Loss from Real Estate and Royalties

Inco	ome		
1.	Rents received	1	600
2.	Royalties received	2	
Exp	enses		
-	Advertising	3	
4.	Auto and travel	4	
5.	Cleaning and maintenance	5	1500
6.	Commissions	6	
7.	Insurance	7	
8.	Legal and other professional fees	8	
9.	Management fees	9	1000
10.	Mortgage interest paid to banks, etc	10	
11.	Other interest	11	
12.	Repairs	12	2000
13.	Supplies	13	1800
14.	Taxes	14	
15.	Utilities	15	2800
16.	Other expenses	16	
17.	Add lines 3 through 16	17	9100
18.	Depreciation expense or depletion	18	
19.	Total expenses. Add lines 17 and 18	19	9100
20.	Income or loss from rental real estate or royalty properties	20	-8500
21.	Deductible rental real estate loss	21	-8500
22.	Income. Enter positive amounts shown on line 20	22	
23.	Losses. Enter royalty losses from line 20 or rental real estate loss from line 21	23	-8500
24.	Rental real estate and royalty income or loss	24	-8500
25.	Check if this rental property was used by you or your family for more than 14 days or more than		

10 percent of the total number of days that the property was rented at fair market value

SCHEDULE	Е
(Form 1040)	

L

### **Supplemental Income and Loss**

OMB No. 1545-0074

-

(Form 1040) (From rental real estate, royalties, partnerships, S corporations, estates, trusts, F						trusts, REM	Cs, etc.)	6	<b>21</b>				
Department of the freasury				0, 1040-SR, 1040-NR, or 1041.							Attachment		
	Revenue Service (99)		► Go to www.irs	.gov/ScheduleE f	or inst	ructions	and th	e latest	information.		Sequence No. <b>13</b>		
Name(s)	shown on return									Your socia	al securi	ty number	
-	JYOTHI KO									088-2		-	
Part			s From Rental Rea		-		•			÷ .			
			instructions. If you ar										
			nts in 2021 that wo										
			ou file required For								. 🗆	Yes 🗌 No	
<u>1a</u>			each property (stre			,							
	UPPAL MAN	DAL-M	IEDCHAL SECUN	DERABAD TELA	ANGA	NA IN	5000	39					
B C													
 1b		norty	<b>0 F a a a b a a b</b>		1			Eair	Rental	Persona			
ID	Type of Prop (from list be		above repor	tal real estate prop t the number of fa	ir rent	al and			Days	Days		QJV	
Α	2	3000)	personal use	days. Check the ne requirements to	QJV b	ox only	Α	-	365	Duy	0		
B			aualified ioint	t venture. See inst	tructio	ns.	 B		305		0		
	+						C						
	of Property:						•						
	le Family Resid	dence	3 Vacation/Sh	ort-Term Rental	5 I a	nd		7 Self-	Rental				
-	ti-Family Reside		4 Commercial			yalties			r (describe)				
Incom				Properties:			Α	0 0 0 0 0	B			С	
3	Rents received	k			3			600.					
4					4								
Expen													
5	Advertising .				5								
6	Auto and trave	el (see i	nstructions)		6								
7	Cleaning and r	mainter	nance		7		1,	500.					
8	Commissions.				8								
9	Insurance				9								
10	-	-	essional fees		10								
11	-				11		1,	000.					
12			id to banks, etc. (se		12								
13					13								
14					14			000.					
15					15		1,	800.					
16					16			000					
17					17		, ۷	800.					
18 19	Depreciation e Other (list) ►	expense	e or depietion .		18 19								
20		e Add	lines 5 through 19		20		Q	100.					
			line 3 (rents) and/o		20		, ר	100.					
21			instructions to find	,									
	,				21		-8,	500.					
22			l estate loss after l										
			structions)		22	(	8,5	500.)	(	)	(	)	
23a		-	eported on line 3 fo					23a		600.		,	
b	Total of all amounts reported on line 4 for all royalty properties							23b					
С	Total of all am	otal of all amounts reported on line 12 for all properties											
d	Total of all am	ounts r	eported on line 18	for all properties				23d					
е			eported on line 20					23e		9,100.			
24			e amounts shown o							. 24			
25	Losses. Add ro	oyalty lo	esses from line 21 an	d rental real estate	losse	s from lir	ne 22. E	Inter tota	al losses here	. 25	(	8,500.)	
26			ate and royalty in										
	here. If Parts	II, III, I	V, and line 40 on	page 2 do not	apply	to you	, also	enter th	nis amount	on 📔			

-8,500.

26

Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .