## 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	ission Identification Number (SID)			-					
Taxpaye	er's name		Social se	curity num	ber				
SHO	URYA MADISHETTY		652-13-9519						
Spouse	's name		Spouse's	social sec	urity nun	nber			
Part	Tax Return Information — Tax Year Ending December 31, 202	21 (Enter	year yo	u are au	thorizi	ng.)			
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			564.		
2	Total tax						088.		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099						168.		
4	Amount you want refunded to you					4,	080.		
5	Amount you owe	· · ·		. 5					
Part	Taxpayer Declaration and Signature Authorization (Be sure you genalties of perjury, I declare that I have examined a copy of the income tax return (original of								
to send for any Agent to payme authori payme busines taxes to person	(original or amended) I am now authorizing. I consent to allow my intermediate service providing return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or real delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorized in ACH electronic funds withdrawal (direct debit) entry to the financial institution and to finy federal taxes owed on this return and/or a payment of estimated tax, and the financization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cances days prior to the payment (settlement) date. I also authorize the financial institutions invoto receive confidential information necessary to answer inquiries and resolve issues related all identification number (PIN) below is my signature for the income tax return (original or amore).	son for rejective the U. coount individed institution terminate ellation required to the period of the period of the period of the U.S. and the period of the U.S. and the U.S	ction of the S. Treasu cated in the new to debit the authoriests musprocessin ayment. I	ne transmiry and its ne tax pre the entry orization. It be receig of the efforts further as	ssion, (Resignate paration to this a To revoluted no lectronic cknowle	ted Find software to the software to the software to the software to the software t	reason nancial vare for nt. This incel) a than 2 ment of hat the		
	nic Funds Withdrawal Consent.					_			
	ayer's PIN: check one box only		DINI	3 9	5   1	9			
×	I authorize GLOBAL TAXES LLC to enter or ERO firm name	generate i	ny PIN	Enter five		ut	as my		
	signature on the income tax return (original or amended) I am now authorizing.			don't ent	er all zer	os			
	I will enter my PIN as my signature on the income tax return (original or amende if you are entering your own PIN <b>and</b> your return is filed using the Practitioner below.								
Yours	signature	Date ► _							
Snous	se's PIN: check one box only								
	I authorize to enter or	generate i	my DINI				as my		
	ERO firm name	generate	11y 1 114	Enter five	digits, b		as my		
	signature on the income tax return (original or amended) I am now authorizing.			don't ent					
	I will enter my PIN as my signature on the income tax return (original or amendatify you are entering your own PIN <b>and</b> your return is filed using the Practitioner below.								
Spous	se's signature ▶	Date ►							
	Practitioner PIN Method Returns Only—continu								
Part	III Certification and Authentication — Practitioner PIN Method Only	1							
ERO's	<b>S EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN.	5 8	7 2	7 8 6	1 9	8	9		
			ווטם	enter all z	C1 U3				
authori	y that the above numeric entry is my PIN, which is my signature for the electronic individual ized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that ements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Programments.	I am subm	itting this	return in	accorda	ince v			
ERO's	s signature ►	Date ►							
	ERO Must Retain This Form — See Instruc								
	Don't Submit This Form to the IRS Unless Reques		o So						

Department of the Treasury-Internal Revenue Service IRS Use Only-Do not write **U.S. Nonresident Alien Income Tax Return** or staple in this space. **Filing** X Single ☐ Married filing separately (MFS) Qualifying widow(er) (QW) **Status** If you checked the QW box, enter the child's name if the Check only qualifying person is a child but not your dependent one box. Your identifying number Your first name and middle initial Last name (see instructions) SHOURYA 652-13-9519 MADISHETTY Home address (number and street or rural route). If you have a P.O. box, see instructions. Apt. no. Check if: X Individual Estate or Trust 1319 W JAVELINA DR City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code CHANDLER 85286 Foreign country name Foreign province/state/county Foreign postal code At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? Yes X No

Dependents							(4) 🗸	if qualifie	es for (see inst.):
(see instructions):		(1) First name	Last name	(2) Dependent's identifying number		pendent's ship to you	Child ta	x credit	Credit for other dependents
If more than four dependents, see									
instructions and									
check here ►									
Income	1a	Wages, salaries, tips	, etc. Attach Form(s) W	<i>l</i> -2				1a	56,614.
Effectively	b	Scholarship and fello	wship grants. Attach F	Form(s) 1042-S or require	d statemer	nt. See instruc	tions .	1b	
Connected	С	Total income exemp	t by a treaty from Sch	nedule OI (Form 1040-NF	R), Item				
With U.S.		L, line 1(e)				1c			
Trade or	2a	Tax-exempt interest	2a	<b>b</b> Ta	xable intere	est		2b	
Business	3a	Qualified dividends	3a	<b>b</b> Or	dinary divid	lends		3b	
	4a	IRA distributions .	4a	<b>b</b> Ta:	xable amou	unt		4b	
	5a	Pensions and annuiti	es <b>5a</b>	<b>b</b> Ta:	xable amou	unt		5b	
	6	Reserved for future u	6						
	7	Capital gain or (loss)	7						
	8	Other income from S	8	-5 <b>,</b> 550.					
	9	Add lines 1a, 1b, 2b,	3b, 4b, 5b, 7, and 8. T	his is your <b>total effective</b>	ely connec	ted income	▶	9	51,064.
	10	Adjustments to incor	ne:						
	а	From Schedule 1 (Fo	rm 1040), line 26		1	0a 2	2,500.		
	b	Reserved for future u	ıse		1	0b			
	С	Scholarship and fello	wship grants excluded		1	0c			
	d	Add lines 10a and 10	c. These are your <b>tota</b>	al adjustments to incom	е		▶	10d	2,500.
	11	Subtract line 10d fro	m line 9. This is your <b>a</b>	djusted gross income			▶	11	48,564.
	12a			Form 1040-NR)) or, for					
		residents of India, st	andard deduction. See	instructions Std.Dedn US/Ind	ią Treaty 1	<b>2a</b> 1:	2 <b>,</b> 550.		
	b	Charitable contribution	ons for certain resident	s of India. See instruction	ns . <b>1</b>	2b	300.		
	С	Add lines 12a and 12	2b					12c	12,850.
	13a	Qualified business in	come deduction from	Form 8995 or Form 8995	-A . <b>1</b>	3a			
	b	Exemptions for estat	es and trusts only. See	e instructions	1	3b			
	С	Add lines 13a and 13	Bb					13c	
	14	Add lines 12c and 13	Bc					14	12,850.
	15	Taxable income. Su	btract line 14 from line	11. If zero or less, enter	-0			15	35,714.

BAA

	16	Tax (see instructions). Check if a	any from Form	(s): <b>1</b>	8814	2	4972	2 <b>3</b>	· 🗆		16		4,08	8.
	17	Amount from Schedule 2 (Form	n 1040), line 3								17			0.
	18	Add lines 16 and 17									18		4,08	8.
	19	Nonrefundable child tax credit	or credit for o	ther deper	ndents fro	m Sch	nedule	8812 (	Form 104	0)	19			
	20	Amount from Schedule 3 (Form	n 1040), line 8								20			
	21	Add lines 19 and 20									21			
	22	Subtract line 21 from line 18. If	zero or less, e	enter -0-							22		4,08	8.
	23a	Tax on income not effectively from Schedule NEC (Form 104						23a						
	b	Other taxes, including self-empline 21						23b						
	С	Transportation tax (see instruction	tions)				.	23c			25d 8,168. 25e 25f 25g			
	d	Add lines 23a through 23c .									23d			
	24	Add lines 22 and 23d. This is y	our <b>total tax</b>							. ▶	24		4,08	8.
	25	Federal income tax withheld from	om:											
	а	Form(s) W-2						25a	8	168.				
	b	Form(s) 1099						25b						
	С	Other forms (see instructions)						25c						
	d	Add lines 25a through 25c .									25d		8,16	8.
	е	Form(s) 8805									25e			
	f	Form(s) 8288-A									25f			
	g	Form(s) 1042-S									25g			
	26	2021 estimated tax payments a	and amount ap	oplied from	n 2020 ret	turn .					26			
	27	Reserved for future use						27						
	28	Refundable child tax credit of 8812 (Form 1040)	r additional cl					28						
	29	Credit for amount paid with Fo	rm 1040-C					29						
	30	Reserved for future use						30						
	31	Amount from Schedule 3 (Form					i i	31						
	32	Add lines 28, 29, and 31. These	e are your tota	al other pa	ayments	and re	funda	ble cr	edits	. ▶	32			
	33	Add lines 25d, 25e, 25f, 25g, 2	6, and 32. The	se are you	ır <b>total p</b> a	aymer	nts .			. ▶	33		8,16	8.
Refund	34	If line 33 is more than line 24, s	ubtract line 24	from line	33. This i	is the	amoun	t you <b>c</b>	verpaid		34		4,08	0.
	35a	Amount of line 34 you want ref	unded to you	. If Form 8	888 is att	tached	l, checl	k here			35a		4,08	
Direct deposit?	▶b	Routing number 1 2 2					X			Savings				
See instructions.	▶d	Account number 7 2 6	8 2 2 0	1 5		Ĩ								
	►e	If you want your refund check enter it here.												
	36	enter it hereAmount of line 34 you want ap	plied to your	2022 estir	nated tax	x .	<b>•</b>	36						
Amount	37	Amount you owe. Subtract lin								. ▶	37			
You Owe	38	Estimated tax penalty (see inst	ructions) .				<b>•</b>	38						
Third Party Designee			erson to dis	scuss this	s return	with	the II	RS? ▶	Yes.	Complete	below.	×	lo	
2 00.900											ication			
Sign	Do you want to allow another person to discuss this return with the IRS?  See instructions													
Here	Yours	signature		Date	Your	r occu	pation							
			·						- 1		PIN, ente	it here	<del>,</del>	
	<u> </u>					TWA	RE E	NGIN	EER	(see	inst.) ▶			$\perp$
	Phone			Email add	dress		-	<u> </u>		DTI			_	
Paid		rer's name	Preparer's sig					Date		PTIN		Check i		
	SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 03/10/						0/2022	P0208	2703	Self	-emplo	yed		
Use Only	Firm's									78) 965		<u> 2</u>		
	Firm's	address ► 2530 Pebble	Creek L	n Cumm	ing GA	3.0	041			Firm's E	EIN ► 3	0-101	7196	

Form 1040-NR (2021)

Page 2

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

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

SHOURYA MADISHETTY

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

652-13-9519

Par	t I Additional Income			•		
1	Taxable refunds, credits, or offsets of state and local income taxes	s			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, truschedule E				5	-5 <b>,</b> 550.
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				
I	Olympic and Paralympic medals and USOC prize money (see 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 ▶	8z				
9	Total other income. Add lines 8a through 8z				9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 10 1040-NR, line 8				10	-5,550.

Schedule 1 (Form 1040) 2021 Page **2** 

Par	Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-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	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	<b>&gt;</b>		
С	Date of original divorce or separation agreement (see instructions)			
20	IRA deduction		20	
21	Student loan interest deduction		21	2,500.
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
а	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
е	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
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	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
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 t</b> here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line		26	2,500.

### **SCHEDULE NEC** (Form 1040-NR)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Go to www.irs.gov/Form1040NR for instructions and the latest information. ► Attach to Form 1040-NR.

Attachment Sequence No. **7B** 

Name shown on Form 1040-NR Your identifying number SHOURYA MADISHETTY 652-13-9519 Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income					(a) 10%	<b>(b)</b> 15%	(c) 30%	(d) Other (specify)		
						(a) 1070	(b) 13%	(6) 30 %	%	%
1	Dividends and divide	nd eq	uivalents:							
а	Dividends paid by U.	S. cor	porations		1a					
b	Dividends paid by fo	reign c	corporations	[	1b					
С	Dividend equivalent p	aymen	its received with respect to section 871(m)	transactions	1c					
2	Interest:	-		ľ						
а	Mortgage				2a					
b			ıs		2b					
С				T T	2c					
3			, trademarks, etc.)		3					
4			ight royalties		4					
5			recording, publishing, etc.)	T T	5					
6		_	natural resources royalties	1	6					
7					7					
8	Social security benef	fits .			8					
9	Capital gain from line	e 18 be	elow		9					
10	Gambling-Resident	s of Ca	anada only. Enter net income in column (							
	If zero or less, ente									
a	Winnings		<u> </u>		40-					
b 11	Losses	Dooid	lanta of countries other than Canada		10c					
11	Note: Losses not allo	-nesia owed	lents of countries other than Canada.		11					
12										
					12					
13			columns (a) through (d)		13					
14	Multiply line 13 by r	ate of	tax at top of each column	[	14					
15	Tax on income not ef	fective	ely connected with a U.S. trade or busines						R, line 23a ► <b>15</b>	
			Capital Gains ar	nd Losses F	rom	Sales or Excha	nges of Proper	ty		
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not		16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acqu mm/dd/yyy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
effectiv	ely connected with a U.S. s. Do not include a gain									
or loss	on disposing of a U.S. real									
property interest; report these gains and losses on Schedule D										
(Form 1	•									
	property sales or ges that are effectively									
connec	ted with a U.S. business	17	Add columns (f) and (g) of line 16 .					17		
on Schedule D (Form 1040), Form 4797, or both.		18 (	Capital gain. Combine columns (f) and	d (g) of line 17.	. Ente	er the net gain here	e and on line 9 abo	ove. If a loss, ente	r -0 ▶ <b>18</b>	

#### SCHEDULE OI (Form 1040-NR)

Other Information

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

► Attach to Form 1040-NR.

► Answer all questions.

2021 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

Name shown on Form 1040-NR Your identifying number SHOURYA MADISHETTY 652-13-9519 Of what country or countries were you a citizen or national during the tax year? \_INDIA Α In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . . X No Were you ever: X No Yes 1. A U.S. citizen? X No Yes If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. Ε immigration status on the last day of the tax year. \_\_\_\_F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . . . . . . . . Yes If you answered "Yes," indicate the date and nature of the change ▶ G List all dates you entered and left the United States during 2021. See instructions. Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date entered United States Date departed United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2019 \_\_\_\_\_\_, 2020 \_\_\_\_\_\_, and 2021 \_\_\_\_\_\_365 \_\_\_. Did you file a U.S. income tax return for any prior year? . . . . . . . . . . . . . . . X Yes No Т X No Ves J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a No Yes K Yes X No No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . L Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties. 1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions. (b) Tax treaty article (d) Amount of exempt (a) Country (c) Number of months claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1c. Do not enter it on line 1a or line 1b No Yes No If "Yes," attach a copy of the Competent Authority determination letter to your return. Check the applicable box if: 1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . . . . . . . . . . . .

# SCHEDULE 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

2021

Attachment
Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

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

Name(s)	shown on return							You	r social security	/ number
SHOU	RYA MADISHETTY							65	2-13-951	9
Part	Income or Loss	s From Rental Real Estate and Ro	yalties	S Note	: If you	are in th	e business c	of rentii	ng personal pr	operty, use
	Schedule C. See	instructions. If you are an individual, rep	ort farn	n rental	ncome (	or loss f	rom Form 48	<b>335</b> on	page 2, line 40	0.
A Dic	d you make any payme	nts in 2021 that would require you to	o file Fo	orm(s) 1	099? S	ee inst	ructions .		🗌 Y	'es 🗵 No
B If "	"Yes," did you or will you file required Form(s) 1099?									
1a	Physical address of	each property (street, city, state, ZIF	ode	)						
Α	H NO: 5-6-437,	KAPUWADA MARUTHINAGAR I	KARIN	INAGAI	R,TEL	ANGAN	IA IN 50	5001		
В										
С										
1b	Type of Property	2 For each rental real estate pro	perty li	sted		Fair	Rental	Pers	sonal Use	QJV
	(from list below)	above report the number of fa	ir renta	al and			Days		Days	QUV
Α	3	personal use days. Check the if you meet the requirements to	o file a	s a	Α		365		0	
В		qualified joint venture. See inst	truction	ıs.	В					
С					С					
Туре	of Property:									
1 Sing	gle Family Residence	3 Vacation/Short-Term Rental	5 Lar	nd		7 Self-	Rental			
	ti-Family Residence	4 Commercial		valties		8 Othe	er (describe)	)		
Incom	-	Properties:		,	Α	0 0 11.10	E			С
3	Rents received		3			480.				
4			4							
Expen										
5			5							
6		nstructions)	6							
7		nance	7			970.				
8	•		8			3,0.				
9			9							
10		essional fees	10							
11			11		1	040.				
12		d to banks, etc. (see instructions)	12			040.				
13			13							
14			14		1	370.				
15	•		15			210.				
16			16			210.				
17			17		1	440.				
18		or depletion	18			110.				
19	Other (list)		19							
20	Total expenses Add	lines 5 through 19	20		6	030.				
			20			050.				
21		line 3 (rents) and/or 4 (royalties). If instructions to find out if you must								
	file <b>Form 6198</b>	instructions to find out if you must	21		-5.	550.				
22		estate loss after limitation, if any,			/					
~~	on <b>Form 8582</b> (see in		22	(	-5.5	50.)	(		)(	١
23a	•	eported on line 3 for all rental prope		\	~ <i>,</i> ~	23a	\	4 9	30.	
b		eported on line 4 for all royalty prop				23b		- 1	•	
C		eported on line 4 for all properties				23c				
d		eported on line 18 for all properties				23d				
e		eported on line 20 for all properties				23e		6,03	3.0	
24		e amounts shown on line 21. <b>Do no</b>		de anv	 Inseas	200		7,00	24	
25	·	sses from line 21 and rental real estate		-		nter tot	al losses her	۱ م	25 (	5,550.)
										J, JJU. )
26		ate and royalty income or (loss). V, and line 40 on page 2 do not								
		40), line 5. Otherwise, include this ar		•					26	<b>-</b> 5 <b>,</b> 550.