## 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

IIILEIIIAI F	leveliue Selvice					
Submis	ssion Identification Number (SID)					
Taxpaye	r's name	Social securi	ty numl	per		
PRAG	NESHWAR REDDY IREDDY	291-99	-132	0		
Spouse's		Spouse's social security number				
Part		year you a	re au	thoriz	ing.)	
	whole dollars only on lines 1 through 5.					
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		1 4	l	70	EDE
	Adjusted gross income		2			$\frac{525.}{284.}$
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			284. 184.
	Amount you want refunded to you		4			900.
	Amount you owe		5			900.
Part		еер а сор		our r	eturr	n)
my kno return (of to send for any Agent to payment authorize payment business taxes to personal Electror	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) wledge 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, transming return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indication is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate attention is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate attention in the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requisions days prior to the payment (settlement) date. I also authorize the financial institutions involved in the particle confidential information necessary to answer inquiries and resolve issues related to the particle funds Withdrawal Consent.  I wer's PIN: check one box only  I authorize GLOBAL TAXES LLC to enter or generate in	e are the am tter, or electr ction of the t S. Treasury a cated in the t n to debit the the authoriz ests must b processing o ayment. I fur n now author	ounts for our ounts for our ounts for our our our our our our our our our o	rom the turn orition or the turn orition of the sisten of the sisten of the turn of turn of turn or turn o	de inco iginato (b) the ated Fin n softw accourable (cab o later ic payredge t pplical	ome tax r (ERO) reason mancial vare for nt. This ancel) a than 2 ment of hat the
	ERO firm name		ter five n't ente			•
	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 notifyou are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methology.					
Your si	gnature ▶ Date ▶					
Snous	e's PIN: check one box only					
	I authorize to enter or generate	ny PIN				as my
	ERO firm name		ter five	digits, l		ao my
	signature on the income tax return (original or amended) I am now authorizing.	do	n't ente	r all zei	ros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am notifyou are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methology.		_			-
Spouse	e's signature ▶ Date ▶					
	Practitioner PIN Method Returns Only—continue below					
Part I	Certification and Authentication — Practitioner PIN Method Only					
ERO's	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5 1	8 9 5	2 3	1 9	8	9
	, , , , , , , , , , , , , , , , , , , ,	Don't en	er all ze	ros		
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income taged to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submenents of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers of Inc.	tting this ret	urn in a	accorda	anće v	
ERO's	signature ▶ Date ▶					
	ERO Must Retain This Form — See Instructions					
	Don't Submit This Form to the IRS Unless Requested To D	o So				

# Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return

2022

OMB No. 1545-0074

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

For the year Ja	ın. 1–C	Dec. 31, 2022, or other tax year begin	nning	, 2022,	ending	,	20		e separate tructions.
Filing Status		Single Married filing se		,	ng surviving spouse	. ,	Est	ate	☐ Trust
Check only one box.		•			•				
Your first name	e and	middle initial	Last na	ame				<b>entifying</b> tructions	g number
PRAGNESH	WAR	REDDY	IRED	DY			291-	99-13	320
Home address	(num	ber and street). If you have a P.O. bo	ox, see ins	structions.					Apt. no.
6565 S S	YRCA	USE WAY			24	10			
City, town, or p	ost o	ffice. If you have a foreign address, a	also comp	lete spaces below.		State		ZIP cod	е
CENTENNI	AL					CO		80111	
Foreign countr	y nam	е	Foreigi	n province/state/county		Foreign	oostal cod	de	
Digital Asset		ny time during 2022, did you: (a) recervise dispose of a digital asset (or a					r (b) sell, (		
Dependents	s					(4) Ch	eck the box	if qualifie	es for (see inst.):
(see instructions		(1) First name Last nam	ie	(2) Dependent's identifying number	(3) Relationship to ye	ou Chi	d tax credi	T I	edit for other lependents
If more than fou dependents, see									
instructions and									
check here									
Income	1a	Total amount from Form(s) W-2, be	ox 1 (see i	nstructions)			. 1a		78,851.
Effectively	b	Household employee wages not re	eported or	n Form(s) W-2			. 1b		
Connected	С	Tip income not reported on line 1a	ι (see instr	uctions)			. 1c		
With U.S.	d	Medicaid waiver payments not rep	orted on F	Form(s) W-2 (see instruct	tions)		. 1d		
Trade or	е	Taxable dependent care benefits f	rom Form	2441, line 26			. 1e		
Business	f	Employer-provided adoption bene	fits from F	Form 8839, line 29 .			. 1f		
	g	Wages from Form 8919, line 6 .					. 1g		
Attach Form(s) W-2,	h	Other earned income (see instruction	ions) .				. 1h		
1042-S,	i	Reserved for future use							
SSA-1042-S,	j	Reserved for future use					. <u>1j</u>		
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from	om Sched	lule OI (Form 1040-NR), i	tem L,				
here. Also		line 1(e)			1k				
attach	Z	Add lines 1a through 1h					. 1z		78,851.
Form(s) 1099-R if	2a	·	2a		able interest				
tax was	3a	Qualified dividends	3a	<b>b</b> Ord	linary dividends .		. 3b		
withheld.	4a	_	4a		able amount				
If you did not get a Form	5a		5a		able amount				
W-2, see	6	Reserved for future use							
instructions.	7	Capital gain or (loss). Attach Sched	•	, ,		-	_		
	8	Other income from Schedule 1 (Fo							<u>-8,326.</u>
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	u ö. I NIS IS	s your <b>τοται eπectively c</b>	onnected income		. 9		70,525.
	10	Adjustments to income:	.00		40-				
	a	From Schedule 1 (Form 1040), line							
	b	Reserved for future use Reserved for future use							
	C						104		
	d 11	Enter the amount from line 10a. The Subtract line 10d from line 9. This							70 525
		Subtract line 10d from line 9. This							70,525.
	12	<b>Itemized deductions</b> (from Scheddeduction (see instructions).			Std Dedn	ua, standa _US/India_Tre	II.		12,950.
	13a	Qualified business income deducti	ion from F	orm 8995 or Form 8995-	A . <b>13a</b>				
	b	Exemptions for estates and trusts	only (see i	instructions)	13b				
	С	Add lines 13a and 13b					. 13c		
	14								12,950.
	15	Subtract line 14 from line 11. If zer	o or less	enter -0 This is your ta	xable income .		. 15		57,575.

Tax and	16	Tax (see instructions). Check if any from Fo	rm(s): <b>1</b> 🗌 88	<b>1</b> 4 <b>2 2</b> 497	2 <b>3</b> $\square$	1	6	8,284.
Credits	17	Amount from Schedule 2 (Form 1040), line	3			1	7	0.
	18	Add lines 16 and 17				1	8	8,284.
	19	Child tax credit or credit for other depende	ents from Sched	ule 8812 (Form 104	40)	1	9	
	20	Amount from Schedule 3 (Form 1040), line	8			2	.0	
	21	Add lines 19 and 20				2	.1	
	22	Subtract line 21 from line 18. If zero or les	s, enter -0			2	2	8,284.
	23a	Tax on income not effectively connected v Schedule NEC (Form 1040-NR), line 15			23a			
	b	Other taxes, including self-employment talline 21	•	, , ,	23b			
	С	Transportation tax (see instructions) .			23c			
	d	Add lines 23a through 23c				23	3d	
	24	Add lines 22 and 23d. This is your total ta	x			2	4	8,284.
Payments	25	Federal income tax withheld from:						
_	а	Form(s) W-2			<b>25a</b> 10	,184.		
	b	Form(s) 1099			25b			
	С	Other forms (see instructions)			25c			
	d	Add lines 25a through 25c				25	id .	10,184.
	е	Form(s) 8805				25	5e	
	f	Form(s) 8288-A				2	5f	
	g	Form(s) 1042-S				25	5g	
	26	2022 estimated tax payments and amount	t applied from 20	21 return		2	6	
	27	Reserved for future use			27			
	28	Additional child tax credit from Schedule 8	3812 (Form 1040)		28			
	29	Credit for amount paid with Form 1040-C			29			
	30	Reserved for future use			30			
	31	Amount from Schedule 3 (Form 1040), line	15		31			
	32	Add lines 28, 29, and 31. These are your t	otal other paym	ents and refunda	ble credits	3	2	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32.	These are your <b>to</b>	tal payments .		3	3	10,184.
Refund	34	If line 33 is more than line 24, subtract line	24 from line 33.	This is the amoun	t you <b>overpaid</b>	3	4	1,900.
	35a	Amount of line 34 you want refunded to y	<b>ou</b> . If Form 8888	is attached, chec	k here	. 🗌 35	5a	1,900.
Direct deposit?	b	Routing number 1 0 1 0 8 9	Savings					
See instructions.	d	Account number 7 9 5 4 4 0						
	е	If you want your refund check mailed to a	n address outsid	e the United State	s not shown on	page 1,		
		enter it here.						
	36	Amount of line 34 you want applied to yo			36			
Amount	37	Subtract line 33 from line 24. This is the a	mount you owe.					
You Owe		For details on how to pay, go to www.irs.g	gov/Payments or	see instructions .		3	7	
	38	Estimated tax penalty (see instructions)			38			
Third	Do yo	u want to allow another person to discuss t	this return with th	e IRS? See instruc	ctions. 🗌 Ye	s. Complete	below.	⊠ No
Party Designee	Designame	nee's	Phone no.			nal identificati er (PIN)	on	
		penalties of perjury, I declare that I have examine they are true, correct, and complete. Declaration						
Sign	Your	signature	Date	Your occupation		If the IR	S sent you	an Identity
Here				•	_	l l	on PIN, ent	er it here
				WI-FI TEST	ENGINEER	(see inst	i.)	
	Phone		Email address		<u> </u>			
Paid	Prepa	rer's name Preparer	's signature		Date	PTIN	Check	
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PR	RIYA RAM SAGAF	GUPTA TALLAM	04/04/2023	P0208270	)3	f-employed
Use Only	Firm's name						(678)96	
- 55 5 mg	Firm's	address 245 DOOMEV OT E DI	DITATOMITON NO	T 00016		Firm's FIN	84-317	71965

Form 1040-NR (2022)

## SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2022

Attachment
Seguence No. 01

Department of the Treasury Internal Revenue Service

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

PRAGNESHWAR REDDY IREDDY

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

	Sequence No. <b>01</b>
Your soci	al security number
201_00.	_1320

Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta	ch Schedule E .	5	-8,326.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	<b>8a</b> ( )		
b	9	8b		
С	Cancellation of debt	8c		
d		8d ( )		
е	<u>+</u>	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
	Stock options	8k		
I	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	81		
m	Olympic and Paralympic medals and USOC prize money (see			
	,	8m		
		8n		
0	· / / / / / / / / / / / / / / / / / / /	80		
р		8p		
q		8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form	0- (		
	1040, line 1a or 1d	8s ( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	0+		
		8t 8u		
u		ou		
Z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
9 10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR,		10	-8,326.
. •	- Some in the first and of Little field and of Figure 1040, 1040-011,	5. 1070 MIL, IIII0 0	i i U	0,020.

Schedule 1 (Form 1040) 2022 Page **2** 

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governr			
	officials. Attach Form 2106	L	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			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use	_	22	
23	Archer MSA deduction	L	23	
24	Other adjustments:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
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			
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)			
İ	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)			
Z	Other adjustments. List type and amount:			
25			25	
25 26	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	roini 1040 oi 1040-on, iiile 10, oi roini 1040-inn, iiile 10a		20	

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

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

Attachment

Your identifying number

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

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

Sequence No. 7B

OMB No. 1545-0074

PRAGNESHWAR REDDY IREDDY 291-99-1320 Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) (a) 10% (c) 30% **Nature of Income (b)** 15% % % Dividends and dividend equivalents: Dividends paid by U.S. corporations 1a 1b Dividend equivalent payments received with respect to section 871(m) transactions 1c 2 Interest: 2a 2b 2c 3 4 Motion picture or TV copyright royalties . . . . . . . 5 Real property income and natural resources royalties 6 7 8 9 10 Gambling-Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-. Winnings \_\_\_\_\_ 10c Gambling winnings—Residents of countries other than Canada. 11 Other (specify): 12 12 13 Add lines 1a through 12 in columns (a) through (d) . . . . . . . . . . . . 13 14 14 15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a Capital Gains and Losses From Sales or Exchanges of Property Enter only the capital gains and 16 (a) Kind of property and description (f) LOSS (g) GAIN (b) Date acquired (c) Date sold (d) Sales price (e) Cost or losses from property sales or (if necessary, attach statement of If (e) is more than (d), If (d) is more than (e), mm/dd/yyyy mm/dd/yyyy other basis exchanges that are from sources descriptive details not shown below) subtract (d) from (e). subtract (e) from (d). within the United States and not effectively connected with a U.S. business. 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 1040). Report property sales or exchanges that are effectively connected with a U.S. business 17 Add columns (f) and (g) of line 16 on Schedule D (Form 1040). 18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-18 Form 4797, or both.

## 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.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name sl	nown on Form 1040-NR				Your identifying	number			
PRAG	NESHWAR REDDY IREDDY	ď			291-99-1	320			
Α	Of what country or countries w								
В	In what country did you claim	residence for tax purpose	s during the tax y	year? United States					
С	Have you ever applied to be a								
D	Were you ever:								
1.	A U.S. citizen?					☐ Yes	⊠ No		
2.	A green card holder (lawful per	rmanent resident) of the Ur	ited States? .			☐ Yes	⊠ No		
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.								
E	If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax yearF1								
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?								
G	List all dates you entered and	left the United States durin	g 2022. See instr	ructions.					
	Note: If you're a resident of C				ient intervals,				
	check the box for Canada or	Mexico and skip to item I	<u>1 .</u>	$\square$ Canada	Mexico				
	Date entered United States	Date departed United Stat	es	Date entered United State		arted Unite	d States		
	mm/dd/yy	mm/dd/yy		mm/dd/yy	r	mm/dd/yy			
Н	Give number of days (including								
	2020	, 2021	, ar	nd 2022365	·	$\nabla \mathbf{v}$			
ı	Did you file a U.S. income tax					X Yes	□ No		
	If "Yes," give the latest year ar Are you filing a return for a trus	a torri riumber you med				Yes	⊠ No		
J						res	△ NO		
	If "Yes," did the trust have a U.S. person, or receive a contr					Yes	□No		
K	Did you receive total compens	·				☐ Yes	⊠ No		
1	If "Yes," did you use an alterna					Yes	□ No		
L	Income Exempt From Tax—If			·					
_	complete (1) through (3) below	. See Pub. 901 for more in	formation on tax	treaties.	•				
1.	Enter the name of the country, amount of exempt income in the				claimed the tre	eaty benef	t, and the		
	<b>(a)</b> Cou	ntry	(b) Tax treaty ar			ount of ex			
				claimed in prior tax ye	ears income i	n current to	ax year		
	(e) Total. Enter this amount or	n Form 1040-NR line 1k Γ	lo not enter it an	/where else on line 1					
2.	Were you subject to tax in a fo		-			Yes	☐ No		
	Are you claiming treaty benefit					Yes	⊠ No		
	If "Yes," attach a copy of the C		•		·				
М	Check the applicable box if:			-					
1.	This is the first year you are may with a U.S. trade or business u			property located in the Unit			onnected		
2.	You have made an election in States as effectively connected	n a previous year that has	not been revoke	ed, to treat income from re	eal property lo	cated in th			
	. ,			( )	<u>`</u>				

#### **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,

Attachment

Your social security number

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

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

Sequence No. 13

OMB No. 1545-0074

PRAGNESHWAR REDDY IREDDY 291-99-1320 Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . . 1a Physical address of each property (street, city, state, ZIP code) 5-4-28, PATHIPAKA STREET SIRICILLA, KARIMNAGAR TELANGANA IN 505301 Α В C 1b Type of Property **Fair Rental Personal Use** For each rental real estate property listed QJV (from list below) above, report the number of fair rental and Davs **Davs** personal use days. Check the QJV box only Α Α 365 0 if you meet the requirements to file as a В В qualified joint venture. See instructions. С C Type of Property: 3 Vacation/Short-Term Rental 1 Single Family Residence 7 Self-Rental 5 Land 8 Other (describe) 2 Multi-Family Residence 4 Commercial 6 Royalties **Properties:** Α В C Income: 3 685. 4 Royalties received 4 **Expenses:** 5 5 Advertising 6 Auto and travel (see instructions) 6 7 Cleaning and maintenance. 7 1,468. 8 Commissions 8 9 9 Insurance . . 10 10 Legal and other professional fees 11 Management fees . . . . . . . . . 11 1,264. 12 Mortgage interest paid to banks, etc. (see instructions) 12 13 13 1,583. 14 14 Repairs . . . 15 Supplies 15 1,764. 16 16 Taxes 17 17 2,932. 18 18 Depreciation expense or depletion . . . . . . . . 19 19 Other (list) 20 20 Total expenses. Add lines 5 through 19 . . . . . . 9,011. 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . . . . . . . . . . . . . . . 21 -8,326. 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . . . . . . -8.326.685. 23a Total of all amounts reported on line 3 for all rental properties Total of all amounts reported on line 4 for all royalty properties 23b Total of all amounts reported on line 12 for all properties 23c 23d Total of all amounts reported on line 18 for all properties 9,011. Total of all amounts reported on line 20 for all properties 23e 24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses 24 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25 8,326. Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result 26 here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on

26

-8,326.

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