(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

Submi	ission Identification Number (SID)			-					
Taxpaye	er's name		Social se	curity num	ber				
BHAI	NU PRAKASH CHERUKURI		290-99-7623						
Spouse	's name		Spouse's	social sec	urity num	ber			
Part	Tax Return Information — Tax Year Ending December 3	31. 2022 (Er	nter year yo	u are au	thorizin	ıa.)			
	whole dollars only on lines 1 through 5.	2022 (=:	110. 700. 70	<u></u>		9.7			
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.								
1	Adjusted gross income			. 1	6	50,7	781.		
2	Total tax			. 2		6,1	39.		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099			. 3		8,5	523.		
4	Amount you want refunded to you			. 4		2,3	884.		
5	Amount you owe								
Part	II Taxpayer Declaration and Signature Authorization (Be s	sure you get an	id keep a c	opy of y	our re	turn)		
for any Agent to payment authori payment business taxes to person	(original or amended) I am now authorizing. I consent to allow my intermediate soft my return to the IRS and to receive from the IRS (a) an acknowledgement of redelay in processing the return or refund, and (c) the date of any refund. If applic to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial not of my federal taxes owed on this return and/or a payment of estimated tax, an zation is to remain in full force and effect until I notify the U.S. Treasury Finannt, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Pay so days prior to the payment (settlement) date. I also authorize the financial instemple to receive confidential information necessary to answer inquiries and resolve is all identification number (PIN) below is my signature for the income tax return (on nic Funds Withdrawal Consent.	eceipt or reason for cable, I authorize the institution account and the financial institucial Agent to termi irment cancellation itutions involved in issues related to the	rejection of the U.S. Treasure indicated in the tution to debit nate the authorequests must the processing payment. I	ne transminy and its one tax prepute the entry orization. It be receigned of the electric further accepts and its electric to the electric to	ssion, (b) designate paration s to this ac To revoke ved no I lectronic eknowled	the index of the country of the coun	reason nancial are for the thick this neel) a than 2 nent of the		
	nic runds withdrawal Consent. yer's PIN: check one box only					7			
Тахра		to enter or genera	ata mu DINI	9 7 6	6 2 3				
_	ERO firm name	to enter or genera	ate my Fin	Enter five		ıt	ıs my		
	signature on the income tax return (original or amended) I am now au	thorizing.		don't ente	er all zeros	S			
Vours	I will enter my PIN as my signature on the income tax return (original if you are entering your own PIN and your return is filed using the P below. signature bhanu paraksh charukuri	ractitioner PIN m							
Tours	igriature	Date	02/11/2023						
Spous	se's PIN: check one box only					7			
	I authorize	to enter or genera	ate my PIN			a	s my		
	ERO firm name			Enter five don't enter					
_	signature on the income tax return (original or amended) I am now au								
	I will enter my PIN as my signature on the income tax return (original if you are entering your own PIN and your return is filed using the P below.								
Spous	se's signature ▶	Date D	•						
	Practitioner PIN Method Returns Only		ow						
Part	III Certification and Authentication — Practitioner PIN Met	thod Only							
ERO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-sele	ected PIN. 2		9 6 6	1 9	8	9		
			Don't	enter all ze	eros				
authori	that the above numeric entry is my PIN, which is my signature for the electron zed to file for tax year indicated above for the taxpayer(s) indicated above. I coments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized III	confirm that I am su	ubmitting this	return in a	accordan	ice w			
ERO's	signature ►	Date D	•						
	ERO Must Retain This Form — S								
	Don't Submit This Form to the IRS Unles	s Requested T	o Do 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	ning	, 2022,	ending	,	20		separate ructions.		
Filing Status Single				MFS) Qualifyir	ng surviving spouse	(QSS)	☐ Est		☐ Trust		
Check only one box.	"	you checked the QSS box, enter the C		the qualifying person			uent.				
								our identifying number ee instructions)			
BHANU PR	AKAS	SH	CHER	UKURI			290-	99-762	23		
Home address	(num	ber and street). If you have a P.O. bo	x, see ins	structions.					Apt. no.		
26493 E	UNIV	ERSITY DR			63	2					
City, town, or p	oost o	ffice. If you have a foreign address, a	also comp	olete spaces below.		State		ZIP code)		
AUBREY						TX		76227			
Foreign countr	y nam	е	Foreig	n province/state/county		Foreign	oostal coc	le			
Digital Asset		ny time during 2022, did you: (a) rec erwise dispose of a digital asset (or a					r (b) sell, e				
Dependents	9	· · · · · · · · · · · · · · · · · · ·				(4) Ch	eck the box	if qualifies	for (see inst.):		
(see instructions				(2) Dependent's		Chil	d tax credit	Cred	dit for other		
		(1) First name Last name	e	identifying number	(3) Relationship to y	ou 5''''		de	pendents		
If more than fou	r —						<u> </u>		Ц		
dependents, se	e						\perp				
instructions and	·						<u> </u>		<u> </u>		
check here			4.4					1			
Income	1a	Total amount from Form(s) W-2, bo	,	,				(66,055.		
Effectively	b	Household employee wages not re	•	` '							
Connected	C	Tip income not reported on line 1a	`	,							
With U.S.	d	Medicaid waiver payments not rep		.,	,		. 1d				
Trade or	е	Taxable dependent care benefits fr		•			. 1e				
Business	f	Employer-provided adoption bene-		•			. 1f				
Attach	9	Wages from Form 8919, line 6 .					. 1g				
Form(s) W-2,	h	Other earned income (see instructi	,				. 1h				
1042-S, SSA-1042-S,	i	Reserved for future use			<u>li</u>		4:				
RRB-1042-S,	J	Reserved for future use					. <u>1j</u>				
and 8288-A	k	Total income exempt by a treaty fro		,,	, l l						
here. Also attach		line 1(e)			1k						
Form(s)	z	Add lines 1a through 1h	1	1			. 1z		56,055.		
1099-R if	2a	· —	2a				. 2b				
tax was withheld.	3a		3a		dinary dividends .		. 3b				
	4a		4a		cable amount						
If you did not get a Form	5a		5a		cable amount						
W-2, see	6	Reserved for future use									
instructions.	7	Capital gain or (loss). Attach Scheoother income from Schedule 1 (Fo			•						
	8 9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and							<u>-5,274.</u>		
	9 10	Add lines 12, 2b, 3b, 4b, 5b, 7, and Adjustments to income:	. O. 11115 IS	s your total ellectively c	omecieu income		. 9	+ (60,781.		
		•	26		10a						
	a b	From Schedule 1 (Form 1040), line Reserved for future use									
	С	Reserved for future use									
	d	Enter the amount from line 10a. Th					. 10d				
	11	Subtract line 10d from line 9. This	,	•				 	60 701		
	12	Itemized deductions (from Sched			<u>60,781.</u>						
	40-	deduction (see instructions)	aty 12		12,950.						
	13a	Qualified business income deducti									
	b	Exemptions for estates and trusts	• •	,							
	C	Add lines 13a and 13b						 	10.050		
	14 15	Add lines 12 and 13c		onter 0. This is your to			. 14		<u>12,950.</u> 47 831		
	1.53		., .,, ,,,,,,,,,,,	COLCUENT TO SERVICE TO	ACCUSE HILLIGHTE		1 12	. 4	+ / C 1		

Tax and	16	Tax (see instructions). Check if an	y from Foi	rm(s): 1 🗌 88	814 2 [4972	2 3			16	6,139.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	6,139.
	19	Child tax credit or credit for other	r depende	ents from Sched	ule 8812 (Fo	orm 104	10) .			19	
	20	Amount from Schedule 3 (Form	1040), line	8						20	
	21	Add lines 19 and 20								21	
	22	Subtract line 21 from line 18. If z	ero or less	s, enter -0						22	6,139.
	23a	Tax on income not effectively co Schedule NEC (Form 1040-NR),				- 1	23a				
	b	Other taxes, including self-emploine 21	•	•	•	, ·	23b				
	С	Transportation tax (see instruction				- 1	23c				
	d	Add lines 23a through 23c								23d	
	24	Add lines 22 and 23d. This is you								24	6,139.
Payments	25	Federal income tax withheld from					Ť				0,200
dymonio	а	Form(s) W-2					25a	8	,523.		
	b	Form(s) 1099				Ī	25b		,		
	С	Other forms (see instructions) .				1	25c				
	d	Add lines 25a through 25c								25d	8,523.
	е	Form(s) 8805								25e	•
	f	Form(s) 8288-A								25f	
	g	Form(s) 1042-S								25g	
	26	2022 estimated tax payments ar								26	
	27	Reserved for future use				1	27				
	28	Additional child tax credit from S				ı	28				
	29	Credit for amount paid with Forn		•		t	29				
	30	Reserved for future use				ŀ	30			1	
	31	Amount from Schedule 3 (Form					31				
	32	Add lines 28, 29, and 31. These						dits		32	
	33	Add lines 25d, 25e, 25f, 25g, 26,								33	8,523.
Refund	34	If line 33 is more than line 24, su		•						34	2,384.
riorana	35a	Amount of line 34 you want refu					-	-		35a	2,384.
Direct deposit?	b	Routing number 1 1 1 0			c Type:		Checkii		Savings		,
See instructions.	d	Account number 8 2 0 9				I T		ĭ _	3-		
	е	If you want your refund check m			e the Unite	d State	s not s	: hown on	page 1.		
		antar it hara							,		
	36	Amount of line 34 you want appl					36				
Amount	37	Subtract line 33 from line 24. Thi	s is the ar	mount you owe.							
You Owe		For details on how to pay, go to				tions .				37	
	38	Estimated tax penalty (see instru	ctions) .				38				
Third	Do yo	u want to allow another person to	discuss t	his return with th	e IRS? See	instruc	ctions.	☐ Ye	s. Compl	ete bel	ow. 🛛 No
Party	Design	nee's		Phone				Persor	al identifi	cation.	
Designee	name			no.				. numbe	er (PIN)	Į	
		penalties of perjury, I declare that I have they are true, correct, and complete. D									
Sign	Yours	signature		Date	Your occu	pation			If the	RS se	ent you an Identity
Here	•			Date Your occupation					Prote	ection [PIN, enter it here
				SOFTWARE DEVELOPER				OPER	(see	inst.)	
	Phone			Email address							
Paid	Prepa	rer's name	·	's signature			Date		PTIN		Check if:
Preparer -			SYAM PR	RIYA RAM SAGAF	R GUPTA TA	ALLAM	02/17	7/2023	P02082		Self-employed
Use Only	Firm's	name SYANT_PREVATRANTASXIAS G	UPTE TALL	AM					Phone n		78)965-9522
Coc Only	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's								Firm's El	N 8	4-3171965

Form 1040-NR (2022)

SCHEDULE 1 (Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022

Attachment Sequence No. 01

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR.

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

Name	Name(s) shown on Form 1040, 1040-SR, or 1040-NR Your so								
BHAN	BHANU PRAKASH CHERUKURI 290-9								
Par	t I Additional Income								
1		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. Attach Sche	dule E	≣ .	5	-5,274.				
6	Farm income or (loss). Attach Schedule F			6					
7	Unemployment compensation			7					
8	Other income:								
а	Net operating loss)						
b	Gambling								
С	Cancellation of debt								
d	Foreign earned income exclusion from Form 2555 8d ()						
е	Income from Form 8853								
f	Income from Form 8889								
g	Alaska Permanent Fund dividends								
h	Jury duty pay								
į	Prizes and awards								
j	Activity not engaged in for profit income								
k	Stock options								
ı	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								
	instructions)								
	Section 951(a) inclusion (see instructions)								
0	Section 951A(a) inclusion (see instructions)								
р	Section 461(I) excess business loss adjustment								
q	Scholarship and fellowship grants not reported on Form W-2 8r								
r s	Nontaxable amount of Medicaid waiver payments included on Form								
5	1040, line 1a or 1d)						
t	Pension or annuity from a nonqualifed deferred compensation plan or		,						
	a nongovernmental section 457 plan 8t								
11	Wages earned while incarcerated 8u								
	Other income. List type and amount:								
_	8z								

Total other income. Add lines 8a through 8z

Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8

-5,274.

9

10

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 adjustments to income . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	Form 1040 or 1040-on, little 10, or Form 1040-inn, little 10a		20	

SCHEDULE NEC (Form 1040-NR)

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

Department of the Treasury Internal Revenue Service

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

2022	
Attachment Sequence No. 7B	

OMB No. 1545-0074

Name shown on Form 1040-NR Your identifying number BHANU PRAKASH CHERUKURI 290-99-7623 Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other	(specify)			
		Nature of income		(a) 1070	(6) 1070	(6) 30 70	%	%	
1	Dividends and dividend	d equivalents:							
а	Dividends paid by U.S.	corporations	<u>1</u>	la					
b	Dividends paid by forei	gn corporations	<u>1</u>	lb					
С			Ic						
2									
а			2a						
b	Paid by foreign corpora	ations	2	2b					
С	Other		2	2c					
3	Industrial royalties (pate	ents, trademarks, etc.)		3					
4	Motion picture or TV co	opyright royalties		4					
5	Other royalties (copyrig	hts, recording, publishing, etc.)		5					
6	Real property income a	and natural resources royalties		6					
7	Pensions and annuities	3		7					
8	Social security benefits	8		8					
9		8 below		9					
10	Gambling – Residents of If zero or less, enter -	of Canada only. Enter net income in column (c). 0							
а	Winnings								
b	Losses	<u> </u>	1	0c					
11		esidents of countries other than Canada.		11					
12	Other (specify):								
				12					
13	•	2 in columns (a) through (d)		13					
14		e of tax at top of each column		14					
15	Tax on income not effe	ctively connected with a U.S. trade or business		()			-NR, line 23a 15		
		Capital Gains and	Losses Fro	m Sales or Exc	hanges 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 effectively connected with a U.S. business. Do not include a gain		(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquire mm/dd/yyyy	d (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).	
or loss	on disposing of a U.S. real								
property interest; report these gains and losses on Schedule D									
(Form 1	·								
exchan	property sales or ges that are effectively								
	ted with a U.S. business edule D (Form 1040),	17 Add columns (f) and (g) of line 16				17			
Form 4797, or both.		8 Capital gain. Combine columns (f) and (g	g) of line 17. E	inter the net gain h	ere and on line 9 ab	ove. If a loss, ente	r-0 18		

SCHEDULE OI (Form 1040-NR)

Other Information

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

Attachment Sequence No. **7C**

Your identifying number

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name shown on Form 1040-NR

Answer all questions.

ВН	AN	U PRAKASH CHERUKURI	[290-99-7	623				
Α	Of what country or countries were you a citizen or national during the tax year? INDIA											
В		In what country did you claim residence for tax purposes during the tax year? United States										
С		Have you ever applied to be a	green card holder (lawful p	ermanent resider	nt) of t	he United States? .		Yes	⊠ No			
D		Were you ever:										
1	1.	A U.S. citizen?						☐ Yes	⊠ No			
2	2.	A green card holder (lawful per	rmanent resident) of the Un	ited States? .				☐ Yes	⊠ No			
		If you answer "Yes" to (1) or (2)), see Pub. 519, chapter 4,	for expatriation r	ules th	nat 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 year											
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
G												
		Note: If you're a resident of C check the box for Canada or	anada or Mexico AND con Mexico and skip to item F	nmute to work in	the U	Jnited States at frequ □ Canada	ent intervals, Mexico					
		Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es	Dat	e entered United State mm/dd/yy		arted United mm/dd/yy	d States			
Н		Give number of days (including 2020										
I		Did you file a U.S. income tax if "Yes," give the latest year an	return for any prior year?.					X Yes	□No			
J		Are you filing a return for a trus	st?					Yes	⊠ No			
		If "Yes," did the trust have a U.S. person, or receive a contr	J.S. or foreign owner unde	r the grantor trus	st rules	s, make a distributior	or loan to a	☐ Yes	□No			
K		Did you receive total compens							⊠ No			
		If "Yes," did you use an alterna	ative method to determine t	he source of this	comp	pensation?		Yes	☐ No			
L		Income Exempt From Tax—If complete (1) through (3) below					tax treaty with	n a foreign	country,			
1	1.	Enter the name of the country, amount of exempt income in the					claimed the tro	eaty benefi	t, and the			
		(a) Cour	ntry	(b) Tax treaty ar	ticle	(c) Number of month claimed in prior tax ye		nount of exe				
		(e) Total. Enter this amount or	n Form 1040-NR, line 1k. D	o not enter it any	where	e else on line 1						
2	2.	Were you subject to tax in a fo						Yes	☐ No			
3	3.	Are you claiming treaty benefit	s pursuant to a Competent	Authority determ	ninatio	on?		★ Yes	☐ No			
		If "Yes," attach a copy of the C	Competent Authority detern	nination letter to	your re	eturn.						
M		Check the applicable box if:										
1	1.	This is the first year you are may with a U.S. trade or business u							onnected			
2	2.	You have made an election in States as effectively connected										

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.

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.

Attachment Sequence No. **13**

OMB No. 1545-0074

BHAI	NU PRAKASH CHERUKURI						290-9	9-7623	
Par	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper			C See	inetru	ctions If you	are an indi	vidual ren	ort farm
	rental income or loss from Form 4835 on page 2, line 40.	ty, use	Scrieduie	0 . 000	ilistiu	Clions. II you	are arrindi	nduai, rep	OILIAIIII
Α	Did you make any payments in 2022 that would require you	to file	Form(s)	1099? 5	See in	structions .		. Y e	es 🛛 No
	If "Yes," did you or will you file required Form(s) 1099? .								
1a	Physical address of each property (street, city, state, ZII								
Α	AMBATIVARIALEM, IDUPULAPADU INKOLLU ANI)HR Z	DBVDEG	TN TN	523	190			
В	TRADITION TRANSPORTED TRANSPOR	J111(21	TIGIDE	JII 11V	323	100			
C									
1b	Type of Property 2 For each rental real estate prope	rtv liet	tad		Fa	ir Rental	Person	عا ا ادم	
	(from list below) above, report the number of fair					Days	Da		QJV
Α	personal use days. Check the Q			Α		365		0	
В	if you meet the requirements to f			В					
С	qualified joint venture. See instru	ictions	3.	С					
	of Property:								
	Single Family Residence 3 Vacation/Short-Term Ren	tal	5 Lanc	1	7	Self-Rental			
	Multi-Family Residence 4 Commercial		6 Roya			Other (desc	ribe)		
				_		Propert	ies:		
Incor				Α		В			С
3	Rents received	3		4	50.				
_ 4	Royalties received	4							
	nses:	_							
5	Advertising	5							
6	Auto and travel (see instructions)	6		7	ГС				
7	Cleaning and maintenance	7		/	56.				
8	Commissions	8							
9	Insurance	10							
10 11	Legal and other professional fees	11		0	86.				
12	Mortgage interest paid to banks, etc. (see instructions)	12		9	86.				
13	Other interest	13							
14	Repairs	14		1 1	50.				
15	Supplies	15		1,0					
16	Taxes	16			01.				
17	Utilities	17		1.7	48.				
18	Depreciation expense or depletion	18							
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		5.7	24.				
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		-5,2	74.				
22	Deductible rental real estate loss after limitation, if any,								
	on Form 8582 (see instructions)	22	(-5,27	74.)	()	(
23 a	Total of all amounts reported on line 3 for all rental prope				23a		450.		
b	Total of all amounts reported on line 4 for all royalty prop	erties			23b				
С	Total of all amounts reported on line 12 for all properties				23c				
d	Total of all amounts reported on line 18 for all properties				23d				
е	Total of all amounts reported on line 20 for all properties				23e	Ĩ	5,724.		
24	Income. Add positive amounts shown on line 21. Do no		-				. 24		
25	Losses. Add royalty losses from line 21 and rental real estate	te loss	es from li	ne 22. E	Enter to	otal losses he	ere 25	(5,274.
26	Total rental real estate and royalty income or (loss).								
	here. If Parts II, III, IV, and line 40 on page 2 do not								
	Schedule 1 (Form 1040), line 5. Otherwise, include this ar	mount	in the to	tal on li	ne 41	on page 2	. 26		-5,274.