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

IIILEITIAIT	leveriue dei vice					
Submi	ssion Identification Number (SID)					
Taxpaye	r's name	Social secur	ty numl	er		
SUR	YA ANIRUDH YAKALA	673-52	-828	7		
Spouse's		Spouse's so			nber	
Part	, , , , , , , , , , , , , , , , , , , ,	year you a	are au	thorizi	ng.)	
	whole dollars only on lines 1 through 5.					
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank. Adjusted gross income		1		5 7	761
1 2	Total tax		2			$\frac{764.}{479.}$
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			
4	Amount you want refunded to you		4			927 <u>.</u>
5	Amount you owe		5		<u> </u>	448.
Part			_	our r	eturr	1)
Under pmy knoreturn (eto send for any Agent transpaymer busines taxes to persona Electron	penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) will will be a 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 and in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. or initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the financial taxes owed on this return and/or a payment of estimated tax, and the financial institution action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate at, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requised days prior to the payment (settlement) date. I also authorize the financial institutions involved in the particle of the payment (settlement) at a consideration number (PIN) below is my signature for the income tax return (original or amended) I and Financial Financial Consent. Set PIN: check one box only	I am now au e are the am tter, or electrotion of the tS. Treasury a cated in the tn to debit the atherists must be processing cayment. I furn now authorizes the authorizes of	thorizin ounts 1 onic refransmisted ax preparation. The election of the electi	g, and rom the turn original sistem, (I designate to this a source or revolved no ectronic knowle and, if a light a li	to the e inco ginato b) the atted Fin softwaccoul ke (ca later c payredge tipplical	best of me tax r (ERO) reason nancial vare for nt. This incel) a than 2 ment of hat the ble, my
Spous	e's PIN: check one box only				\neg	
	I authorize to enter or generate ERO firm name			-1114 1		as my
	signature on the income tax return (original or amended) I am now authorizing.		iter five n't ente	•		
	I will enter my PIN as my signature on the income tax return (original or amended) I am n if you are entering your own PIN and your return is filed using the Practitioner PIN meth below.		_			_
Spous	e's signature ▶ Date ▶					
	Practitioner PIN Method Returns Only—continue below					
Part I	Certification and Authentication — Practitioner PIN Method Only					
FRO's	EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5 1	8 9 5	2 3	1 9	8	9
LITO 3	THE THE LINE YOU SIX-digit LI IN TOHOWED BY YOU INVESTIGIT SEH-SERECTED I IN.	Don't en			1 0 1	
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income taked to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of Ir	x return (orig itting this ret	inal or urn in a	amendaccorda	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

|--|

OMB No. 1545-0074

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

For the year Jai	n. 1–D	ec. 31, 2022, or other tax year beginn	ing	, 2022,	ending	,	20		e separate structions.
Filing Status		Single	• .		ng surviving spouse (, ,	☐ Esta	ate	☐ Trust
Check only one box.		ou checked the QSS box, enter the ch		e ii trie quainying persor	•		uent:		
Your first name	and r	middle initial	Last na	ame			Your ide	-	g number s)
SURYA AN	673-	73-52-8287							
Home address	(numb	per and street). If you have a P.O. box	, see ins	tructions.					Apt. no.
202 17TH									
City, town, or p	ost of	fice. If you have a foreign address, als	so comp	lete spaces below.		State	2	ZIP coc	de
MENOMONIE WI									1
Foreign country	/ nam	e	Foreigr	n province/state/county		Foreign _I	oostal cod	е	
Digital Assets		ny time during 2022, did you: (a) rece rwise dispose of a digital asset (or a t					r (b) sell, e		
Dependents	3					(4) Ch	eck the box	if qualifie	es for (see inst.):
(see instructions)		(1) First name Last name		(2) Dependent's identifying number	(3) Relationship to yo	ou Chil	d tax credit		edit for other dependents
If more than four									
dependents, see	-						<u> </u>		
instructions and check here							-		
	10	Total amount from Form(a) W. 2, have	, 1 (000 i	notructions)			10	Н	63,160.
Income	1a b	Total amount from Form(s) W-2, box Household employee wages not rep	,	,					03,100.
Effectively Connected	С	Tip income not reported on line 1a (
With U.S.	d	Medicaid waiver payments not repo					. 1d		
Trade or	e	Taxable dependent care benefits fro		.,	,		. 1a		
Business	f	Employer-provided adoption benefit		·			. 1f		
Dusiness	g g	Wages from Form 8919, line 6					. 1g		
Attach	h	Other earned income (see instructio					. 1h		
Form(s) W-2, 1042-S,	i	Reserved for future use							
SSA-1042-S,	j	Reserved for future use	. 1j						
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty from	n Sched	ule OI (Form 1040-NR), it	tem L,				
here. Also		line 1(e)							
attach	Z	Add lines 1a through 1h					. 1z		63,160.
Form(s) 1099-R if	2 a	Tax-exempt interest 2a	a	b Tax	able interest		. 2b		
tax was	3a	Qualified dividends 3a	3	b Ord	linary dividends .		. 3b		
withheld.	4a	IRA distributions 4a			able amount				
If you did not get a Form	5a	Pensions and annuities 5a			able amount				
W-2, see	6	Reserved for future use					. 6		
instructions.	7	Capital gain or (loss). Attach Schedu							
	8	Other income from Schedule 1 (Form							<u>-5,396.</u>
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	o. I NIS IS	s your total effectively c	onnectea income		. 9		57,764.
	10	Adjustments to income: From Schedule 1 (Form 1040), line 2	06		100				
	a b	Reserved for future use							
	C	Reserved for future use							
	d	Enter the amount from line 10a. The					. 10d	1	
	11	Subtract line 10d from line 9. This is	-	-					57,764.
	12	Itemized deductions (from Schedu							J,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		deduction (see instructions)		**	0.15.1	.US/India.Tre			12,950.
	13a	Qualified business income deductio			1 1				,,,,,,,
	b	Exemptions for estates and trusts of							
	С	Add lines 13a and 13b	• (,			. 13c	L	
	14								12,950.
	15	Subtract line 14 from line 11. If zero	or less,	enter -0 This is your tax	xable income .		. 15		44,814.

Form 1040-NR (2	2022)									Page 2
Tax and	16	Tax (see instructions). Check if any from Form(s)	: 1 88	14 2	4972	2 3			16	5,479.
Credits	17	Amount from Schedule 2 (Form 1040), line 3.							17	0.
	18	Add lines 16 and 17							18	5,479.
	19	Child tax credit or credit for other dependents	from Schedu	ile 8812 (F	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 zero or less, en	ter -0						22	5,479.
	23a	Tax on income not effectively connected with a Schedule NEC (Form 1040-NR), line 15				23a				
	L	Other taxes, including self-employment tax, from			1	23a				
	b	line 21		`	′′	23b				
	С	Transportation tax (see instructions)			t	23c				
	d	Add lines 23a through 23c							23d	
	24	Add lines 22 and 23d. This is your total tax .							24	5,479.
Payments	25	Federal income tax withheld from:				· ·			27	3,413.
rayinents	a	Form(s) W-2				25a	e	5,927.		
	b	Form(s) 1099			t t	25b		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	c	Other forms (see instructions)			- 1	25c				
	d	Add lines 25a through 25c							25d	6,927.
	e	Form(s) 8805							25e	-,,,,,,
	f	Form(s) 8288-A							25f	
	g	Form(s) 1042-S							25g	
	26	2022 estimated tax payments and amount app							26	
	27	Reserved for future use			- 1	27				
	28	Additional child tax credit from Schedule 8812			t	28				
	29	Credit for amount paid with Form 1040-C .	,		t	29				
	30	Reserved for future use			- t	30				
	31	Amount from Schedule 3 (Form 1040), line 15			ī	31				
	32	Add lines 28, 29, and 31. These are your total				ble cre	dits		32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These							33	6,927.
Refund	34	If line 33 is more than line 24, subtract line 24 f							34	1,448.
	35a	Amount of line 34 you want refunded to you. I	If Form 8888	is attache	d, checl	k here		. 🗆	35a	1,448.
Direct deposit?	b	Routing number 1 1 1 0 0 0 6	1 4	с Туре	e: 🗶	Checki	ng 🗌	Savings		
See instructions.	d	Account number 5 9 3 3 7 2 9	5 3							
	е	If you want your refund check mailed to an ad-	dress outside	e the Unite	ed State	s not s	— hown on	page 1,		
		enter it here.								
	36	Amount of line 34 you want applied to your 20	023 estimate	ed tax .		36				
Amount	37	Subtract line 33 from line 24. This is the amount	nt you owe.							
You Owe		For details on how to pay, go to www.irs.gov/F	Payments or s	see instruc	ctions .				37	
	38	Estimated tax penalty (see instructions)				38				
Third	Do yo	u want to allow another person to discuss this r	eturn with the	e IRS? Se	e instruc	ctions.	∐ Ye	es. Comp	olete bel	ow. 🛛 No
Party Designee	Desig name		Phone no.					nal identi er (PIN)	fication	
	Under	penalties of perjury, I declare that I have examined this they are true, correct, and complete. Declaration of pre	return and ac				statement	s, and to t		
Sign	Vour	signature Da	to I	Your occi	unation			If th	ie IRS se	ent you an Identity
Here	i oui .	signature Da	16	Tour occi	ирацоп					PIN, enter it here
TICIC				QUALIT	CY EN	GINE	ER		e inst.)	
	Phone	e no. Em	nail address							
Paid	Prepa	rer's name Preparer's sig	gnature			Date		PTIN		Check if:
Preparer	SYAM	PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA	RAM SAGAR	GUPTA T	'ALLAM	04/06	5/2023	P0208	2703	Self-employed
- 1	Firm's	name GLOBAL TAXES LLC						Phone i	10. (67	78)965-9522
Use Only	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Firm's EIN									4-3171965

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

SURYA ANIRUDH YAKALA

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.

Sequence No. 01

Your social security number
673-52-8287

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	ach Schedule E .	5	-5,396.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss	8a ()	
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ()	
е	Income from Form 8853	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		
k	Stock options	8k		
- 1	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)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80		
р	Section 461(I) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	1040, line 1a or 1d	8s (<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t		
	Wages earned while incarcerated	8u		
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 1040, 1040-SR	i, or 1040-NH, line 8	10	-5,396.

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	L	17	
18	Penalty on early withdrawal of savings	L	18	
19a	Alimony paid		I9a	
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)			
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)	-		
Z	Other adjustments. List type and amount:24z			
25	Total other adjustments. Add lines 24a through 24z		25	
25 26	,		23	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	1 01111 1040 01 1040-011, IIIIE 10, 01 1 01111 1040-1110, IIIIE 10a		2 0	

SCHEDULE NEC (Form 1040-NR)

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

9000

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 SURYA ANIRUDH YAKALA Your identifying number 673-52-8287

Enter amount of income under the appropriate rate of tax. See instructions. Nature of Income							(d) Oth	er (specify)		
	Nature of Income Dividends and dividend equivalents:					(a) 10%	(b) 15%	(c) 30%	9,	
1	Dividends and divide	end equ	ivalents:						<i>'</i>	70
а	Dividends paid by U.				1a					
b			orporations		1b					
C		Dividend equivalent payments received with respect to section 871(m) transactions		1c						
2	Interest:									
а	Mortgage				2a					
b			8		2b					
С	Other				2c					
3	Industrial royalties (p	atents,	trademarks, etc.)		3					
4	Motion picture or TV	copyric	ght royalties		4					
5	Other royalties (copy	rights, ı	recording, publishing, etc.)		5					
6			atural resources royalties		6					
7	Pensions and annuit	ies			7					
8	Social security benef	fits			8					
9	Capital gain from line 18 below				9					
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0									
а	Winnings									
b	Losses				10c					
11	Gambling winnings –	-Reside	ents of countries other than Canada.		11					
12										
12					12					
13			columns (a) through (d)		13					
14			ax at top of each column		14					
15			ly connected with a U.S. trade or busine		nns (a)	through (d) of line 1	4. Enter the total here	and on Form 1040)-NR, line 23a 15	
							anges of Proper		, , , , , , , ,	L
losses t	nly the capital gains and from property sales or ges that are from sources he United States and not	16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy		(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)	
effectiv	ely connected with a U.S. ss. Do not include a gain									
or loss	on disposing of a U.S. real									
gains a	y interest; report these nd losses on Schedule D									
(Form 1	•									
	property sales or ges that are effectively									
connec	ted with a U.S. business edule D (Form 1040),)
	797, or both.	18 C	capital gain. Combine columns (f) and	d (g) of line 1	7. Ente	er the net gain her	re and on line 9 abo	ove. If a loss, ente	er -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.

Answer all questions.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

vamo	e si	lown on Form 1040-NR				Your identifying		
SU	RY	A ANIRUDH YAKALA				673-52-8	287	
Α		Of what country or countries w						
В		In what country did you claim	residence for tax purposes	s during the tax y	ear? United States	5	<u></u>	<u></u>
С		Have you ever applied to be a	green card holder (lawful p	ermanent resider	nt) of the United States?		Yes	⊠ No
D		Were you ever:						
							☐ Yes	⊠ No
2	2.	A green card holder (lawful per					☐ Yes	⊠ No
		If you answer "Yes" to (1) or (2)), see Pub. 519, chapter 4,	for expatriation r	ules that apply to you.			
Е		If you had a visa on the last of immigration status on the last of	lay of the tax year. F1					
F		Have you ever changed your vill f you answered "Yes," indicate		☐ Yes	⊠ No			
G		List all dates you entered and I	eft the United States during	g 2022. See instr	uctions.			
		Note: If you're a resident of Ca	anada or Mexico AND con	nmute to work in	the United States at frequency	uent intervals,		
		check the box for Canada or				Mexico		
		Date entered United States mm/dd/yy	Date departed United State mm/dd/yy	es	Date entered United State mm/dd/yy		arted Unite mm/dd/yy	d States
Н		Give number of days (including						
		2020	, 2021	, ar	nd 2022 365	·		
I		Did you file a U.S. income tax r If "Yes," give the latest year an					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, make a distributio	n or loan to a	Yes	☐ No
K		Did you receive total compensa					Yes	⊠ No
		If "Yes," did you use an alterna						☐ No
L		Income Exempt From Tax—If complete (1) through (3) below.				tax treaty with	n a foreign	country,
	1.	Enter the name of the country, tamount of exempt income in the				u claimed the tr	eaty benefi	t, and the
		(a) Cour	ntry	(b) Tax treaty ar	ticle (c) Number of mont	hs (d) Am	nount of ex	empt
					claimed in prior tax y	ears income	in current t	ax year
		<u></u>						
	_	(e) Total. Enter this amount or						
2		Were you subject to tax in a for					∐ Yes	∐ No
;	3.	Are you claiming treaty benefits		-			∐ Yes	⊠ No
		If "Yes," attach a copy of the C	competent Authority detern	nination letter to	your return.			
M		Check the applicable box if:						
		This is the first year you are ma with a U.S. trade or business u	inder section 871(d). See in	structions				🗌
	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.

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

Department of the Treasury Internal Revenue Service

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s) shown on return

SURYA ANIRUDH YAKALA

673-52-8287

Part	Note: If you are i	oss From Rental Real Estate and in the business of renting personal proper loss from Form 4835 on page 2, line 40.			C . See	instru	ctions. If you a	are an indi	vidual, rep	ort farn	n
Α [ments in 2022 that would require you	to file	Form(s) 1	099? S	See ins	structions.		. \(\text{Ye} \)	s X	No
		you file required Form(s) 1099?									
1a	Physical address of each property (street, city, state, ZIP code)										
Α	IN										
В											
С											
1b	Type of Property (from list below)	2 For each rental real estate proper above, report the number of fair r				Fa	ir Rental Days	Persor Da		Q.	JV
Α	3	personal use days. Check the QJ	IV box	x only	Α		365		0	Г	
В		if you meet the requirements to fi			В				-	Ī	
С		qualified joint venture. See instru	ctions	3.	С						_
Гуре	of Property:			'					'		
	Single Family Resider Multi-Family Residend		tal	5 Land 6 Roya	lties		Self-Rental Other (desci	ribe)			
							Properti	es:			
ncon	ne:				Α		В			С	
3			3		5	00.					
4			4								
Exper			_								
5	•		5								
6	•	instructions)	6								
7	•	enance	7		8	00.					
8			8								
9			9								
10		essional fees	10								
11	•		11		5	00.					
12		aid to banks, etc. (see instructions)	12								
13			13								
14	•		14		1,2						
15	* *		15		1,5	40.					
16			16								
17			17		1,8	00.					
18		se or depletion	18								
19		I line of Ethyrough 10	19		Г 0	0.0					
20	•	l lines 5 through 19	20		5,8	96.					
21	result is a (loss), see	n line 3 (rents) and/or 4 (royalties). If instructions to find out if you must	21		-5,3	96.					
22		al estate loss after limitation, if any, nstructions)	22	(-5,39	96.)	()	()
23a	Total of all amounts	reported on line 3 for all rental proper	rties			23a		500.			
b	Total of all amounts	reported on line 4 for all royalty prope	erties			23b					
С		reported on line 12 for all properties				23c					
d		reported on line 18 for all properties				23d					
е	Total of all amounts	reported on line 20 for all properties				23e	5	,896.			
24	Income. Add positive	ve amounts shown on line 21. Do no t	t inclu	ıde any lo	sses			. 24			
25	Losses. Add royalty	losses from line 21 and rental real estat	e loss	es from lir	ne 22. E	nter t	otal losses he	re 25	(5,39	96.)
26		tate and royalty income or (loss).									_
		IV, and line 40 on page 2 do not a 040), line 5. Otherwise, include this an						on . 26		-5,3	396.