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

| | 1.01.01.00 | | | | | | | |
|---|---|---|---|---|---|--|--|--|
| Submi | ssion Identification Number (SID) | | | | | | | |
| Taxpaye | r's name | Social securi | y numb | per | | | | |
| PARV | /EZ SAYED | 877-41-2885 | | | | | | |
| Spouse' | s name | Spouse's soc | ial secu | urity numbe | r | | | |
| Part | Tax Return Information — Tax Year Ending December 31, 2022 (Enter | vear vou a | re au | thorizina |) | | | |
| | whole dollars only on lines 1 through 5. | your you u | | | ·/ | | | |
| | Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank. | | | | | | | |
| 1 | Adjusted gross income | | 1 | 44 | ,597. | | | |
| 2 | Total tax | | 2 | | ,590. | | | |
| 3 | Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | | 3 | 6 | ,552. | | | |
| 4 | Amount you want refunded to you | | 4 | | ,962. | | | |
| _ 5 | Amount you owe | | 5 | | | | | |
| Part | II Taxpayer Declaration and Signature Authorization (Be sure you get and k | eep a cop | y of y | our retu | ırn) | | | |
| return (to send for any Agent t paymen authoriz paymen busines taxes t persona | wiledge 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, transmit my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected an acknowledgement of receipt or reason for rejected an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the financial transition account indicated an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the financial transition account indicated in the financial transition account indicated in the financial transition in the financial institution and the financial institution and the financial information requires and resolve issues related to the part of the financial information in the | tter, or electroction of the tr S. Treasury a cated in the tr n to debit the the authoriza ests must be processing of ayment. I furl | onic refansmished its of ax prepartition. The receive the element of the element | turn origina ssion, (b) the designated paration so to this acco To revoke (ved no late ectronic park knowledge | tor (ERO) ne reason Financial ftware for ount. This (cancel) a er than 2 ayment of e that the | | | |
| | nic Funds Withdrawal Consent. yer's PIN: check one box only | | | | | | | |
| X | | ny PIN 1 | 2 8 | 8 8 5 | as my | | | |
| | ERO firm name signature on the income tax return (original or amended) I am now authorizing. | En En | | digits, but er all zeros | aomy | | | |
| | I will enter my PIN as my signature on the income tax return (original or amended) I am not if you are entering your own PIN and your return is filed using the Practitioner PIN method below. | | | | | | | |
| Your s | ignature ▶ Date ▶ | 1/27/2 | 023 | } | | | | |
| Spous | e's PIN: check one box only | _ | | | | | | |
| | I authorize to enter or generate r | nv PIN | | | as my | | | |
| | ERO firm name | _ | er five | digits, but | ao my | | | |
| | signature on the income tax return (original or amended) I am now authorizing. | do | n't ente | r all zeros | | | | |
| | I will enter my PIN as my signature on the income tax return (original or amended) I am no if you are entering your own PIN and your return is filed using the Practitioner PIN method below. | | | | | | | |
| Spous | e's signature ▶ Date ▶ | | | | | | | |
| | Practitioner PIN Method Returns Only—continue below | | | | | | | |
| Part | Certification and Authentication — Practitioner PIN Method Only | | | | | | | |
| ERO's | EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2 | 2 4 9 Don't ent | 6 6 | 1 9 8 | 9 | | | |
| | | 20 | | | | | | |
| authori | that the above numeric entry is my PIN, which is my signature for the electronic individual income taled to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of In | tting this retu | ırn in a | accordance | | | | |
| 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. Individual Income Tax Return

| 2022 | |
|------|--|
|------|--|

OMB No. 1545-0074

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

| Filing Status | X 9 | Single Married filing jointly | Marri | ed filing separately | (MFS) | Head of | hous | ehold (HOH |) | | ifying survi se (QSS) | ving |
|---|---------------|---|---|-----------------------|---------------|--------------------|-------|----------------|--------------|-------------|------------------------------|---------------|
| Check only one box. | If yo | u checked the MFS box, enter the | name of | your spouse. If you | check | ed the HOH or | r QSS | S box, ente | r the c | | | qualifying |
| | | on is a child but not your depender | | , , | | | | , | | | | , , , |
| Your first name | and mi | ddle initial | Last na | ime | | | | | Yo | our so | cial security | number |
| PARVEZ | | | | ED | | | | | 8 | 877-41-2885 | | |
| If joint return, spouse's first name and middle initial | | | | ıme | | | | | Sp | ouse's | s social secu | ırity number |
| Home address | (numbe | r and street). If you have a P.O. box, se | e instructi | ons. | | | | Apt. no. | Pr | esider | ntial Election | n Campaign |
| 374 WEST | 'PHAI | LIN DRIVE | | | | | | | CI | neck h | ere if you, c | or your |
| | | ce. If you have a foreign address, also c | omplete s | spaces below. | Sta | te | ZIP | code | | | f filing jointl | |
| CELINA | | | | | TX | - | 75 | E 0 0 0 | | _ | this fund. C w will not c | • |
| Foreign country name | | | | Foreign province/stat | e/count | у | Fore | ign postal co | | | or refund. | J |
| | | | | | | | | | | | You | Spouse |
| Digital | At ar | y time during 2022, did you: (a) red | ceive (as | a reward, award, o | or payn | nent for prope | rty o | r services); | or (b) | sell, | | |
| Assets | exch | ange, gift, or otherwise dispose of | a digital | asset (or a financia | al intere | est in a digital | asse | t)? (See ins | struction | ons.) | Yes | ⊠ No |
| Standard | Som | eone can claim: 🗌 You as a d | ependen | t 🗌 Your spor | use as | a dependent | | | | | | |
| Deduction | | Spouse itemizes on a separate retu | ırn or yol | u were a dual-statu | ıs alien | | | | | | | |
| Age/Blindness | You: | ☐ Were born before January 2, | 1958 [| Are blind S | pouse | : Was bo | rn be | fore Janua | ry 2, 1 | 958 | ☐ Is blir | nd |
| Dependents | s (see | instructions): | | (2) Social secur | rity | (3) Relationsh | nip | (4) Check th | e box i | f qualif | ies for (see ir | nstructions): |
| If more | (1) Fi | rst name Last name | | number | | to you | | Child tax cred | | t (| Credit for othe | er dependents |
| than four | | | | | | | | | | | |] |
| dependents, see instructions | s —— | | | | | | | | | | | |
| and check | | | | | | | | | | | | |
| here | | | | | | | | | | | | |
| Income | 1a | Total amount from Form(s) W-2, I | • | , | | | | | | 1a | 5 | 1,697. |
| Attack Forms(s) | b | Household employee wages not | | | | | | | | 1b | | |
| Attach Form(s) W-2 here. Also | С | Tip income not reported on line 1 | | * | | | | | | 1c | | |
| attach Forms | d | | | | | | | | 1d | | | |
| W-2G and 1099-R if tax | e | | | | | | | | 1e | | | |
| was withheld. | f | Employer-provided adoption benefits from Form 8839, line 29 | | | | | | | 1f | | | |
| If you did not | g | | | | | | • | 1g | | | | |
| get a Form W-2, see | h : | Other earned income (see instructions) | | | | | | | 1h | | 0. | |
| instructions. | i | • • | axable combat pay election (see instructions) | | | | | | 4- | | 1,697. | |
| A# O D | z 2a | Add lines 1a through 1h Tax-exempt interest | 2a | | Ь Т | axable interes | | | • | 1z 2b | 3 | 1,097. |
| Attach Sch. B if required. | 2a 3a | Qualified dividends | 3a | | | rdinary divide | | | • | 3b | | |
| | 4a | IRA distributions | 4a | | | axable amoun | | | • | 4b | | |
| Standard | -та 5а | Pensions and annuities | 5a | | | axable amoun | | | • | 5b | | |
| Deduction for— | 6a | Social security benefits | 6a | | | axable amoun | | | • | 6b | | |
| Single or Married filing | С | If you elect to use the lump-sum | | method, check her | | | | | $\dot{\Box}$ | 0.0 | | |
| separately, | 7 | Capital gain or (loss). Attach Scho | | • | • | , | | | П | 7 | | |
| \$12,950 Married filing | 8 | Other income from Schedule 1, li | | | | | | | | 8 | _ | 7,100. |
| jointly or Qualifying | 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7 | | | | | | | | 9 | | 4,597. |
| surviving spouse, | 10 | Adjustments to income from Sch | | | | | | | | 10 | | |
| \$25,900 • Head of | 11 | Subtract line 10 from line 9. This | , | | | | | | | 11 | 4 | 4,597. |
| household, \$19,400 | 12 | Standard deduction or itemized | • | • | | | | | | 12 | | 2,950. |
| If you checked | 13 | Qualified business income deduc | | • | , | 5-A | | | | 13 | | |
| any box under Standard | 14 | Add lines 12 and 13 | | | | | | | | 14 | 1 | 2,950. |
| Deduction, see instructions. | 15 | Subtract line 14 from line 11. If ze | ero or les | s, enter -0 This is | your t | axable incom | ne | | | 15 | | 1,647. |
| 220 111011 40110113. | | | | | | | | | | | | |

| Form 1040 (2022 | 2) | | | | | | | Page 2 |
|--------------------------------------|-----|--|---------------------------|----------------------|----------------|---------------|----------------|----------------------------|
| Tax and | 16 | Tax (see instructions). Check if any from | n Form(s): 1 881 | 4 2 🗌 4972 | 3 🗌 | | . 16 | 3,590. |
| Credits | 17 | Amount from Schedule 2, line 3 . | | | | . | . 17 | |
| | 18 | Add lines 16 and 17 | | | | | . 18 | 3,590. |
| | 19 | Child tax credit or credit for other dep | endents from Sched | ule 8812 | | | . 19 | |
| | 20 | Amount from Schedule 3, line 8 . | | | | | . 20 | |
| | 21 | Add lines 19 and 20 | | | | | . 21 | |
| | 22 | Subtract line 21 from line 18. If zero or | | | | | . 22 | 3,590. |
| | 23 | Other taxes, including self-employmen | nt tax, from Schedule | e 2, line 21 | | | . 23 | 0. |
| | 24 | Add lines 22 and 23. This is your total | | | | | . 24 | 3,590. |
| Payments | 25 | Federal income tax withheld from: | | | | | | |
| , | а | Form(s) W-2 | | | 25a | 6,5 | 52. | |
| | b | Form(s) 1099 | | | 25b | | | |
| | С | Other forms (see instructions) | | | 25c | | | |
| | d | Add lines 25a through 25c | | | | | . 25d | 6,552. |
| | 26 | 2022 estimated tax payments and am | | | | | . 26 | |
| If you have a qualifying child, | 27 | Earned income credit (EIC) | • • • | | 27 | | | |
| attach Sch. EIC. | 28 | Additional child tax credit from Schedul | | | 28 | | | |
| | 29 | American opportunity credit from Forn | n 8863. line 8 | | 29 | | | |
| | 30 | Reserved for future use | • | | 30 | | | |
| | 31 | Amount from Schedule 3, line 15 . | | | 31 | | | |
| | 32 | Add lines 27, 28, 29, and 31. These ar | | | | redits . | . 32 | |
| | 33 | Add lines 25d, 26, and 32. These are | | • | | | | 6,552. |
| Defund | 34 | If line 33 is more than line 24, subtract | | | | | . 34 | 2,962. |
| Refund | 35a | Amount of line 34 you want refunded | | | • | - | 35a | 2,962. |
| Direct deposit? | b | Routing number 1 1 1 9 2 | 4 5 3 8 | | Checkin | | ings | |
| See instructions. | d | Account number 6 1 8 6 6 | | | | _ | | |
| | 36 | Amount of line 34 you want applied to | your 2023 estimate | ed tax | 36 | | | |
| Amount | 37 | Subtract line 33 from line 24. This is the | ne amount vou owe. | | | | | |
| You Owe | • | For details on how to pay, go to www. | | | | | . 37 | |
| | 38 | Estimated tax penalty (see instructions | s) | | 38 | | | |
| Third Party | Do | you want to allow another person t | to discuss this retu | rn with the IRS? | See | | | |
| Designee ² | ins | structions | | | . 🗆 | Yes. Comp | olete below. | X No |
| | | signee's | Phone | | | | identification | |
| | | me | no. | | | number (| | |
| Sign | | der penalties of perjury, I declare that I have e lief, they are true, correct, and complete. Decla | | , , , | | , | | , , |
| Here | | | Date | Your occupation | | | | ent you an Identity |
| | 10 | Your signature | | Date Four occupation | | | | PIN, enter it here |
| Joint return? | | | | SYSTEM ANA | ALYST | | (see inst.) | |
| See instructions. Keep a copy for | Sp | ouse's signature. If a joint return, both must s | sign. Date | Spouse's occupati | ion | | | ent your spouse an |
| your records. | | | | | | | (see inst.) | tection PIN, enter it here |
| | | 000000000000000000000000000000000000000 | Frank address | DADITE (2010.1.c | CMA TT | COM | (66661.) | |
| | | one no. (903)990-6984 eparer's name Preparer's | Email address s signature | PARVEZM01@ | OGMAIL Date | . COM PT | TNI | Check if: |
| Paid | | | 9 | CIIDMA MATTAN | | | | |
| Preparer | | | | | | | 2082703 | |
| Use Only | | m's name GLOBAL TAXES LL | | T 00016 | | | | (678)965-9522 |
| 0-1 | FIN | m's address 245 ROONEY CT E | PKONOMICK N | J 08816 | | | Firm's EIN | 88-2145487 |

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.

| Internal Revenue Service | | Sequence No. 01 | |
|--------------------------|----------|------------------------|-------|
| Name(s) shown on Fo | Your soc | ial security number | |
| PARVEZ SAYED | | 877-41 | -2885 |

| Par | 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 | -7,100. |
| 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 | | |
| 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) | 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 (| 4 | |
| t | Pension or annuity from a nonqualifed deferred compensation plan or | | | |
| | a nongovernmental section 457 plan | 8t | | |
| u | Wages earned while incarcerated | 8u | | |
| Z | Other income. List type and amount: | 0- | | |
| • | Total ather incomes. Add lines On three on O. | 8z | | |
| 9 | Total other income. Add lines 8a through 8z | | 9 | 7 100 |
| 10 | Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR | . UL 1040-NR. IINE 8 | 10 | -7,100. |

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 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

| PAR | VEZ SAYED | | | | | | | 877-41-2885 | | | | | |
|-------------|---|---|-------------|--------------|----------|---------|------------------------------|--------------|-------------|----------|---|--|--|
| Par | Note: If you a | Loss From Rental Real Estate and re in the business of renting personal proper or loss from Form 4835 on page 2, line 40. | | | C. See | instru | ctions. If you ar | re an indiv | ridual, rep | ort farm | | | |
| | Did you make any p | ayments in 2022 that would require you | to file Fo | rm(s) 1 | 099? S | see ins | structions . | | | s 🛚 No | _ | | |
| В | If "Yes," did you or | will you file required Form(s) 1099? | | | | | | | . 🗌 Ye | s 🗌 No | | | |
| 1a | Physical address | of each property (street, city, state, ZIF | | | | | | | | | | | |
| Α | | | | | | | | | | | | | |
| B | | | | | | | | | | | _ | | |
| C | | | | | | | | | | | _ | | |
| 1b | Type of Property (from list below) | 2 For each rental real estate prope above, report the number of fair | rental and | d | | Fa | ir Rental Days | Person Da | QJV | | | | |
| Α | 3 | personal use days. Check the Qu | | nly [| Α | | 365 | | 0 | | | | |
| В | | if you meet the requirements to f qualified joint venture. See instru | | | В | | | | | | | | |
| С | | quaimed joint venture. See instru | ictions. | | С | | | | | | | | |
| 1 | of Property: Single Family Reside Multi-Family Reside | | | Land Roya | | | Self-Rental Other (descri | | | | | | |
| | | | | | | | Propertie | es: | | | | | |
| Incor | | | | | Α | | В | | | С | | | |
| 3 | | | 3 | | 5 | 50. | | | | | | | |
| _ 4 | | 1 | 4 | | | | | | | | | | |
| | nses: | | _ | | | | | | | | | | |
| 5 | | | 6 | | | | | | | | | | |
| 6 7 | | ee instructions) | 7 | | 0 | 00. | | | | | | | |
| 8 | | ntenance | 8 | | 0 | 00. | | | | | _ | | |
| 9 | | | 9 | | | | | | | | _ | | |
| 10 | | rofessional fees | 10 | | | | | | | | _ | | |
| 11 | | | 11 | | 5 | 00. | | | | | _ | | |
| 12 | | paid to banks, etc. (see instructions) | 12 | | | 00. | | | | | _ | | |
| 13 | | | 13 | | | | | | | | _ | | |
| 14 | | | 14 | | 2,0 | 50. | | | | | _ | | |
| 15 | • | | 15 | | 1,9 | | | | | | _ | | |
| 16 | | | 16 | | | | | | | | _ | | |
| 17 | | | 17 | | 2,4 | 00. | | | | | | | |
| 18 | | ense or depletion | 18 | | | | | | | | | | |
| 19 | Other (list) | · | 19 | | | | | | | | | | |
| 20 | Total expenses. A | dd lines 5 through 19 | 20 | | 7,6 | 50. | | | | | | | |
| 21 | | rom line 3 (rents) and/or 4 (royalties). If see instructions to find out if you must | 21 | | -7,1 | 00. | | | | | | | |
| 22 | | real estate loss after limitation, if any, e instructions) | 22 (| | 7,10 | 0.) | (|) | (| | | | |
| 23 a | Total of all amoun | ts reported on line 3 for all rental prope | rties . | | | 23a | | 550. | | | | | |
| b | | ts reported on line 4 for all royalty property | erties . | | | 23b | | | | | | | |
| С | | ts reported on line 12 for all properties | | | | 23c | | | | | | | |
| d | | ts reported on line 18 for all properties | | | | 23d | | | | | | | |
| е | | | | | | 23e | 7 | ,650. | | | | | |
| 24 | | sitive amounts shown on line 21. Do no | | - | | | | . 24 | | | | | |
| 25 | Losses. Add royal | ty losses from line 21 and rental real estat | te losses t | from lin | ie 22. E | nter to | otal losses her | e 25 | (| 7,100. |) | | |
| 26 | | estate and royalty income or (loss). | | | | | | | | | | | |
| | | III, IV, and line 40 on page 2 do not a 1040), line 5. Otherwise, include this ar | | | | | | n 26 | | -7,100 | | | |