## Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

			_				
Subm	nission Identification Number (SID)						
Taxpay	rer's name	Social securit	y number		—		
VEN	VENKATA RAMESHCHANDRA BHARGAVA AVANCHA 500-31-						
	Spouse's name Spouse's social						
Par	Tax Return Information — Tax Year Ending December 31, 2022 (Enter	 ryear you a	re autho	rizing.)	—		
	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	Adjusted gross income		1	43,27	0.		
2	Total tax		2	3,43	<del>4.</del>		
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3	8,63	6.		
4	Amount you want refunded to you		4	5,20	2.		
5	Amount you owe		5				
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and	keep a cop	y of you	ır return)			
return to sen for any Agent payme author payme busine taxes persor	cowledge 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, transmount of my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejuy delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indepent of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the phal identification number (PIN) below is my signature for the income tax return (original or amended) I applied to the phal identification of the consent.	itter, or electro- ection of the tr .S. Treasury are icated in the ta on to debit the et the authoriza- uests must be processing of payment. I furt	onic return ansmission and its desing ax preparate entry to the ation. To received the election	originator (E in, <b>(b)</b> the rea gnated Finar tion software his account. evoke (cance no later tha ronic paymer owledge that	ERO) ason notial e for This el) a an 2 nt of the		
Тахр	ayer's PIN: check one box only						
2	I authorize GLOBAL TAXES LLC to enter or generate  ERO firm name	ř Ent	2 6 er five digi n't enter all	ts, but	my		
	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 n if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN meth below.						
Your	signature ▶ Date ▶ _						
Snou	se's PIN: check one box only						
Г	I authorize to enter or generate	my PIN		l	my		
	ERO firm name	_	er five diai		iiiy		
	signature on the income tax return (original or amended) I am now authorizing.	doı	n't enter all	Izeros			
	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 <b>and</b> your return is filed using the Practitioner PIN meth below.						
Spou	se'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. 5 1		2 3 1 er all zeros	9 8 9			
author	by that the above numeric entry is my PIN, which is my signature for the electronic individual income to rized 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 <b>Pub. 1345,</b> Handbook for Authorized IRS e-file Providers of Inc.	itting this retu	rn in acco	ordance with			
FR∩'	s signature ▶ Date ▶						
	ERO Must Retain This Form — See Instructions				—		

Don't Submit This Form to the IRS Unless Requested To 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	an. 1–E	Dec. 31, 2022, or other tax year begin	nning	, 2022,	ending	,	20	See separate instructions.
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				entifying number tructions)
VENKATA	RAME	SHCHANDRA BHARGAVA	AVAN	СНА			500-	31-2624
Home address	(num	ber and street). If you have a P.O. bo	ox, see ins	structions.			•	Apt. no.
3625 DUV	AL R	LD.			11	21		
City, town, or p	oost o	ffice. If you have a foreign address,	also comp	lete spaces below.		State		ZIP code
AUSTIN						TX		78759
Foreign countr	y nam	e	Foreigi	n province/state/county		Foreign	postal cod	de
Digital Asset		ny time during 2022, did you: (a) receivise dispose of a digital asset (or a						exchange, gift, or .  Yes  No
Dependent	s					(4) Ch	eck the box	if qualifies for (see inst.):
(see instructions		(1) First name Last nam	e	(2) Dependent's identifying number	(3) Relationship to y	ou Chi	ld tax credi	t Credit for other dependents
If more than fou								
dependents, se- instructions and	- 1							
check here								
Income	1a	Total amount from Form(s) W-2, b	ox 1 (see i	nstructions)			. 1a	48,543.
Effectively	b	Household employee wages not re	eported or	n Form(s) W-2			. 1b	
Connected	С	Tip income not reported on line 1a	(see instr	ructions)			. 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						
	g	Wages from Form 8919, line 6 .					. 1g	
Attach	h	Other earned income (see instruct	ions) .				. 1h	
Form(s) W-2, 1042-S,	i	Reserved for future use						
SSA-1042-S,	j	Reserved for future use	red for future use					
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty fr						
here. Also								
attach	z	Add lines 1a through 1h					. 1z	48,543.
Form(s) 1099-R if	<b>2</b> a	Tax-exempt interest	2a	<b>b</b> Tax	able interest		. 2b	
tax was	3a	Qualified dividends	3a	<b>b</b> Ord	linary dividends .		. 3b	
withheld.	4a	IRA distributions	4a	<b>b</b> Tax	able amount		. 4b	
If you did not	5a	Pensions and annuities	5a	<b>b</b> Tax	able amount		. 5b	
get a Form W-2, see	6	Reserved for future use						
instructions.	7	Capital gain or (loss). Attach Sche	•	, ,	•		_	
	8	Other income from Schedule 1 (Form 1040), line 10						-5,273.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	d 8. This is	s your <b>total effectively c</b>	onnected income		. 9	43,270.
	10	Adjustments to income:						
	а	From Schedule 1 (Form 1040), line						
	b	Reserved for future use						
	С	Reserved for future use						
	d	Enter the amount from line 10a. The	. 10d					
	11	Subtract line 10d from line 9. This	is your <b>ad</b>	justed gross income			. 11	43,270.
	12	Itemized deductions (from Schededuction (see instructions).	,	**		lia, standa .US/India.Tre	<b>I</b>	12,950.
	13a	Qualified business income deduct			1 1	- ·		12,550.
	b	Exemptions for estates and trusts						
	c	Add lines 13a and 13b					. 13c	
	14							12,950.
	15	Subtract line 14 from line 11. If zer						30,320.

Tax and	16	Tax (see instructions). Check if any from Fo	rm(s): <b>1</b> 🗌 88	<b>2 2 4</b> 97	2 <b>3</b> $\square$	1	16	3,434.
Credits	17	Amount from Schedule 2 (Form 1040), line	3			1	17	0.
	18	Add lines 16 and 17				1	18	3,434.
	19	Child tax credit or credit for other dependent	ents from Sched	ule 8812 (Form 10	40)	1	19	
	20	Amount from Schedule 3 (Form 1040), line	8			2	20	
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18. If zero or les	s, enter -0			2	22	3,434.
	23a	Tax on income not effectively connected v						
		Schedule NEC (Form 1040-NR), line 15			23a			
	b	Other taxes, including self-employment ta line 21	•	,	23b			
	С	Transportation tax (see instructions) .			23c			
	d	Add lines 23a through 23c				2	3d	
	24	Add lines 22 and 23d. This is your total ta	ıx			2	24	3,434.
Payments	25	Federal income tax withheld from:						
-	а	Form(s) W-2			<b>25a</b> 8	,636.		
	b	Form(s) 1099			25b			
	С	Other forms (see instructions)			25c			
	d	Add lines 25a through 25c				2	5d	8,636.
	е	Form(s) 8805					5e	
	f	Form(s) 8288-A					5f	
	g	Form(s) 1042-S					5g	
	26	2022 estimated tax payments and amount					26	
	27	Reserved for future use			27			
	28	Additional child tax credit from Schedule 8			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			31			
	32	Add lines 28, 29, and 31. These are your t					32	0 626
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32.					33	8,636.
Refund	34	If line 33 is more than line 24, subtract line			•		34	5,202.
	35a	Amount of line 34 you want refunded to y					5a	5,202.
Direct deposit? See instructions.	b							
see manachons.	d	Account number 1 4 2 3 0 3						
	е	If you want your refund check mailed to a						
		enter it here.						
	36	Amount of line 34 you want applied to yo	ur 2023 estimat	ed tax	36			
Amount	37	Subtract line 33 from line 24. This is the a	-					
You Owe		For details on how to pay, go to www.irs.g	-			3	37	
	38	Estimated tax penalty (see instructions)			38			<b>T</b>
Third	Do yo	u want to allow another person to discuss t	this return with th	e IRS? See instruc	ctions. $\square$ Ye	s. Complete	below.	⊠ No
Party Designee	Designame	nee's 	Phone no.		Persor numbe	nal identificat er (PIN)	ion	
	Under	penalties of perjury, I declare that I have examine they are true, correct, and complete. Declaration	ed this return and ac		les and statements	s, and to the be		
Sign		•			d on an imormatio			
-	Your	signature	Date	Your occupation			iS sent you ion PIN, en	an Identity
Here				CLOUD SUPPO	ORT ENGINE			
	Phone	2 00	Email address	CHOOD DOLE	OTAL THE TIME	(OCC 1113	/	
		<u> </u>	's signature		Date	PTIN	Check	· if·
Paid	•		Ü	י רווס האדד או	, ,	P0208270		elf-employed
Preparer			ALIA KAM SAGAN	R GUPTA TALLAM	03/20/2023			. ,
Use Only		name GLOBAL TAXES LLC		T 00016		Phone no.	84-31 84-31	<u>65-9522                                  </u>
Firm's address 2/15 POONEY OF F RRINGWICK N.J. 08816 Firm's FIN						×4- < 1	/ 1 Mn n	

Form 1040-NR (2022)

## SCHEDULE 1 (Form 1040)

### Additional Income and Adjustments to Income

OMB No. 1545-0074

2022
Attachment Sequence No. 01

Your social security number

Department of the Treasury Internal Revenue Service

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.

ENK/	ATA RAMESHCHANDRA BHARGAVA AVANCHA	500-	31-262	4
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. Attach Scho		5	-5,273.
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			
q	Alaska Permanent Fund dividends 8g			
h	Jury duty pay			
i	Prizes and awards			
j	Activity not engaged in for profit income			
k				
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			
	instructions)			
n	Section 951(a) inclusion (see instructions)			
0	Section 951A(a) inclusion (see instructions)			
р	Section 461(I) excess business loss adjustment			
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		)	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan 8t			
u	Wages earned while incarcerated			
Z	Other income. List type and amount:			
	8z			

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

-5**,**273.

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-base			
	officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903 .		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
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		23	
24	Other adjustments:			
а	Jury duty pay (see instructions)	1		
b	Deductible expenses related to income reported on line 8I 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	i e		
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	1		
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)	1		
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:			
05	Tatal athous diseases and Add lines Of a three will Of		05	
<b>25</b>	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> . En		00	
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

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

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

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

OMB No. 1545-0074 Attachment Sequence No. 7B

Department of the Treasury Internal Revenue Service

on Schedule D (Form 1040).

Form 4797, or both.

Name shown on Form 1040-NR

VENKATA RAMESHCHANDRA BHARGAVA AVANCHA

Your identifying number 500-31-2624

Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) (a) 10% **Nature of Income** (c) 30% **(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 C 3 4 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

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

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

**Other Information** 

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Attachment Sequence No. **7C** Answer all questions.

Name shown on Form 1040-NR  Your identifying number										
VENK	ATA RAMESHCHANDRA BI	HARGAVA AVANCHA			500-31-2					
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 permanent resident) of the United States?									
D	Were you ever:									
1.	A U.S. citizen?					☐ Yes	⊠ No			
2.	A green card holder (lawful permanent resident) of the United States?									
	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 v If you answered "Yes," indicate		o obongo.	gration status?		☐ Yes	⊠ No			
G	List all dates you entered and	left the United States durin								
	Note: If you're a resident of C				en <u>t i</u> ntervals,					
	check the box for Canada or	Mexico and skip to item F	1 ,	🗌 Canada	☐ Mexico					
	Date entered United States	Date departed United State	es	Date entered United State			ited States			
	mm/dd/yy	mm/dd/yy		mm/dd/yy	r	nm/dd/yy				
			_							
ш	Cive number of days (including	vecetion nenworkdays and		ware present in the United	Ctataa duringu					
н	Give number of days (including 2020	, 2021	, an	d 2022 365						
ı	Did you file a U.S. income tax If "Yes," give the latest year ar	return for any prior year? . and form number you filed:				∐ 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					☐ Yes	□No			
K	Did you receive total compens	ation of \$250,000 or more	during the tax yea	ar?		☐ Yes	⊠ No			
	If "Yes," did you use an alterna	ative method to determine t	the source of this	compensation?		☐ Yes	☐ No			
L	Income Exempt From Tax—If complete (1) through (3) below				tax treaty with	a foreign	country,			
1.	Enter the name of the country, amount of exempt income in th				claimed the tre	eaty benefi	t, and the			
	(a) Cou	ntry	(b) Tax treaty art	icle (c) Number of month		ount of exe				
	(e) Total. Enter this amount or	n Form 1040-NR, line 1k. D	o not enter it any	where else on line 1						
	Were you subject to tax in a fo					Yes	☐ No			
3.	Are you claiming treaty benefit						☐ No			
	If "Yes," attach a copy of the C	Competent Authority detern	nination letter to y	our return.						
M	Check the applicable box if:									
	This is the first year you are may with a U.S. trade or business u	under section 871(d). See ir	structions				🗆			
2.	2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions									

#### **SCHEDULE E** (Form 1040)

#### **Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 13

OMB No. 1545-0074

Name(s	shown on return					Y	our socia	l security	number
VENK						500-31	L-2624		
Part	Income or Loss From Rental Real Estate an Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.			<b>C</b> . See	instruc	ctions. If you are	e an indiv	idual, rep	ort farm
	Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions								
B	If "Yes," did you or will you file required Form(s) 1099?								
1a	Physical address of each property (street, city, state, ZIF	P code	)						
Α	MADDIRALA, CHILAKALURIPET GUNTUR DISTRI	ICT A	NDHRA	PRADI	ESH I	IN 522616			
В									
C					ı				
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair			Fair Rental Days		Personal Use Days		QJV	
A	gersonal use days. Check the Qu			Α		365		0	
В	if you meet the requirements to f			В		303			
С	qualified joint venture. See instru	ictions.	.	С					
Туре	of Property:								<u> </u>
1	Single Family Residence 3 Vacation/Short-Term Ren	ıtal	5 Land		7	Self-Rental			
2	Multi-Family Residence 4 Commercial		6 Roya	lties	8	Other (describ	oe)		
						Properties			
Incom	ne:			Α		В			С
3	Rents received	3		3	87.				
4	Royalties received	4							
Exper	ises:								
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		1,0	21.				
8	Commissions	8							
9	Insurance	9							
10	Legal and other professional fees	10			0.0				
11	Management fees	11		8	98.				
12 13	Mortgage interest paid to banks, etc. (see instructions)	12							
14	Other interest	14		1,4	0.1				
15	Supplies	15			96.				
16	Taxes	16			70.				
17	Utilities	17		1,4	44.				
18	Depreciation expense or depletion	18							
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		5,6	60.				
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 <b>Form 6198</b>	21		<b>-5,</b> 2	73.				
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)		(	E 07	, , , ,			,	,
220	,	22 (	(	-5 <b>,</b> 27	23a	<u> </u>	387.		)
23a b	Total of all amounts reported on line 3 for all rental prope Total of all amounts reported on line 4 for all royalty prop				23a		307.		
C	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				
e	Total of all amounts reported on line 20 for all properties				23e	5.	660.		
24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do no</b>			sses			24		
25	Losses. Add royalty losses from line 21 and rental real estat		-		nter to	tal losses here		,	5,273.)
26	Total rental real estate and royalty income or (loss).								,
	here. If Parts II, III, IV, and line 40 on page 2 do not	apply	to you, a	also er	nter th	is amount on			_5 273