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.

Submission Identification Number (SID)

Taxpaver's name

Тахрауе	er's name	Social security num	ber
NAN	DA VENKATA SAI RAMESH CHANDRA BOYAPATI	741-84-874	.7
Spouse	's name	Spouse's social see	urity number
Part	Tax Return Information – Tax Year Ending December 31, 2022 (Enter	r year you are al	Ithorizing.)
Enter	whole dollars only on lines 1 through 5.		
Note:	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		
1	Adjusted gross income	1	50,055.
2	Total tax	2	4,250.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	6,830.
4	Amount you want refunded to you	4	2,580.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of periury. I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

X	I authorize	GLOBAL	TAXES	LLC	to enter or generate my PIN	4
				ERO firm name		E

4	8	7	4	7	
Ent dor	er fiv n't er	/e di iter a	gits, all ze	but ros	as 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 now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature

Date

Spouse's PIN: check one box only

I authorize

to	enter	or	generate	my	PIN

as mv Enter five digits, but don't enter all zeros

ERO firm name 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 now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's sig	inature 🕨 🛛 🗖 Da	ate 🕨					 				
	Practitioner PIN Method Returns Only—continue	bel	ow								
Part III	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		6 nter a		9	8	9	

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature >	D's signature ► Date ►							
	O Must Retain This Form — See nit This Form to the IRS Unless F							
For Denomically Deduction Act Nation and you	w tow waterwa in otwestigns		Earm 8870 (Bay, 01 2021)					

For Paperwork Reduction Act Notice, see your tax return instructions. BAA REV 02/18/23 PRO

For the year Ja	n. 1–C	Dec. 31, 2022, or other tax year beginn	ning	, 2022,	ending		, 2	20	See separate instructions.
Filing Status Check only	X	Single Married filing separate of the QSS box, enter the ch	arately (N	IFS) 🗌 Qualifyi	ng surviv	ing spouse ((QSS)	Esta	
one box. Your first name	 and i	middle initial	Last na					Vour ide	ntifying number
			Lastric					(see instr	
		A SAI RAMESH CHANDRA	BOYA					741-8	4-8747
		ber and street). If you have a P.O. box	, see ins	tructions.					Apt. no.
8933 SUT				lata ana ang kalawa			Otata		
		ffice. If you have a foreign address, al	so comp	lete spaces below.			State		IP code
EDEN PRA			Eoroigr	province/state/county			MN Foreign p		5347
Foreign countr	y nam	e	Foreigi	r province/state/county			Foreign p		7
Digital Asset		ny time during 2022, did you: (a) rece erwise dispose of a digital asset (or a t							
Dependents (see instructions		(1) First name Last name		(2) Dependent's identifying number	(3) Rel	ationship to yo	Child	ck the box i I tax credit	f qualifies for (see inst.) Credit for other dependents
Marrie II C									
If more than fou dependents, see									
instructions and									
check here									
Income	1a	Total amount from Form(s) W-2, box		,					55,485.
Effectively	b	Household employee wages not rep		. ,					
Connected	С	Tip income not reported on line 1a (
With U.S.	d	Medicaid waiver payments not repo							
Trade or	e	Taxable dependent care benefits fro							
Business	f	Employer-provided adoption benefit							
Attach	g h	Wages from Form 8919, line 6 Other earned income (see instructio						1g 1h	
Form(s) W-2, 1042-S,	;	Reserved for future use				1i			
SSA-1042-S,	i	Reserved for future use						- 1j	
RRB-1042-S,	, k	Total income exempt by a treaty from			item I			.,	
and 8288-A here. Also	K	line 1(e)				1k			
attach	z	Add lines 1a through 1h						1z	55,485.
Form(s) 1099-R if	2a	Tax-exempt interest 2a	a	b Tax	kable inte	erest		2b	
tax was	3a	Qualified dividends 3a	a	b Ord	dinary di	/idends .		3b	
withheld.	4a	IRA distributions 4a	a	b Tax	kable am	ount		4b	
If you did not	5a	Pensions and annuities 5a	a	b Tax	kable am	ount		5b	
get a Form W-2, see	6	Reserved for future use						6	
instructions.	7	Capital gain or (loss). Attach Schedu		, ,	•			_	
	8	Other income from Schedule 1 (Forr							-5,430.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and	8. This is	your total effectively c	onnecte	dincome		9	50,055.
	10	Adjustments to income:	06			10a			
	a b	From Schedule 1 (Form 1040), line 2 Reserved for future use				10a			
	c	Reserved for future use				10c		_	
	d	Enter the amount from line 10a. The						10d	
	11	Subtract line 10d from line 9. This is							50,055.
	12	Itemized deductions (from Schedu	ule A (Fo	rm 1040-NR)) or, for cer	rtain resi	dents of Ind		d	
	13a	deduction (see instructions) Qualified business income deductio				13a	00/ Thata 114d	ty 12	12,950.
	13a b	Exemptions for estates and trusts of				13a 13b			
	u D	Add lines 13a and 13b						13c	
	14								12,950.
	15	Subtract line 14 from line 11. If zero							37,105.
		cy Act, and Paperwork Reduction Act							orm 1040-NR (2022

Form 1040-NR (2	2022)					Page 2
Tax and	16	Tax (see instructions). Check if any from Form(s): 1 28814 2 497	2 3		16	4,250.
Credits	17	Amount from Schedule 2 (Form 1040), line 3			17	0.
	18	Add lines 16 and 17			18	4,250.
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 10	40)		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, enter -0			22	4,250.
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a			
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b			
	с	Transportation tax (see instructions)	23c			
	d	Add lines 23a through 23c . <th></th> <th></th> <th>23d</th> <th></th>			23d	
	24	Add lines 22 and 23d. This is your total tax			24	4,250.
Payments	25	Federal income tax withheld from:				172301
i aymento	a	Form(s) W-2	25a	6,830.		
	b	Form(s) 1099	25b	-,		
	с	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c			25d	6,830.
	е	Form(s) 8805			25e	
	f	Form(s) 8288-A			25f	
	g	Form(s) 1042-S			25g	
	26	2022 estimated tax payments and amount applied from 2021 return			26	
	27	Reserved for future use	27			
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28			
	29	Credit for amount paid with Form 1040-C	29			
	30	Reserved for future use	30			
	31	Amount from Schedule 3 (Form 1040), line 15	31			
	32	Add lines 28, 29, and 31. These are your total other payments and refundation	ble credits .		32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments .			33	6,830.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amour	•		34	2,580.
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, chec		-	35a	2,580.
Direct deposit? See instructions.	b		Checking	Savings		
See instructions.	d	Account number 3 7 4 0 0 5 0 3 6 4 1 7				
	е	If you want your refund check mailed to an address outside the United State enter it here.				
	36	Amount of line 34 you want applied to your 2023 estimated tax	36			
Amount	37	Subtract line 33 from line 24. This is the amount you owe .				
You Owe		For details on how to pay, go to www.irs.gov/Payments or see instructions .			37	
	38	Estimated tax penalty (see instructions)	38			
Third	Do yo	ou want to allow another person to discuss this return with the IRS? See instru		es. Compl		. 🛛 No
Party Designee	Desig name			onal identifi oer (PIN)	cation	
		penalties of perjury, I declare that I have examined this return and accompanying schedu they are true, correct, and complete. Declaration of preparer (other than taxpayer) is base				
Sign Here	Your	signature Date Your occupation				you an Identity , enter it here
пеге		SOFTWARE E	NGINEER		inst.)	
	Phone	e no. Email address				
Daid		arer's name Preparer's signature	Date	PTIN	Ch	neck if:
Paid		SYAM PRIYA RAM SAGAR GUPTA TALLAM	03/01/2023	P02082	2703 [Self-employed
Preparer	Firm's	s name SYANT REPAIR AT A STAR GUILTE TALLAM		Phone n	o. (678)965-9522
Use Only	Firm's	s address 245 ROONEY CT E BRUNSWICK NJ 08816		Firm's El		3171965
Go to www.irs.	ww.irs.gov/Form1040NR for instructions and the latest information. REV 02/18/23 PRO Form 1040-NR (2022)					

SCHEDULE	1
(Form 1040)	

Department of the Treasury

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074 2

Attachment

Internal H	Revenue Service		S	Sequence No. U I
	s) shown on Form 1040, 1040-SR, or 1040-NR	Your soc	ial s	ecurity number
NAND	A VENKATA SAI RAMESH CHANDRA BOYAPATI	741-84	-87	747
Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	
-			2a	
	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 Schedul		5	-5,430.
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			
	Foreign earned income exclusion from Form 2555)		
е	Income from Form 8853			
f	Income from Form 8889			
g	Alaska Permanent Fund dividends			
h	Jury duty pay			
i	Prizes and awards			
j	Activity not engaged in for profit income			
k	Stock options			
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)			
	Section 951(a) inclusion (see instructions)			
	Section 951A(a) inclusion (see instructions)			
	Section 461(I) excess business loss adjustment			
-	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			
u	Wages earned while incarcerated Suit			
	Other income. List type and amount:			
2	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, or 1040-NF		10	-5,430.
		,	<u> </u>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

Par	t II Adjustments to Income					
11	Educator expenses				11	
12	Certain business expenses of reservists, performing artists, and fee			rnment		
	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		24a				
b	Deductible expenses related to income reported on line 8I from the					
		24b				
С	Nontaxable amount of the value of Olympic and Paralympic medals					
	and USOC prize money reported on line 8m	24c				
d	Reforestation amortization and expenses	24d				
е	Repayment of supplemental unemployment benefits under the Trade					
	Act of 1974	24e				
f	Contributions to section 501(c)(18)(D) pension plans	24f				
g	Contributions by certain chaplains to section 403(b) plans	24g				
ĥ	Attorney fees and court costs for actions involving certain unlawful					
		24h				
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	24i				
j	Housing deduction from Form 2555	24j				
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form					
		24k				
z	Other adjustments. List type and amount:					
		24z				
25	Total other adjustments. Add lines 24a through 24z				25	
26	Add lines 11 through 23 and 25. These are your adjustments to income					
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	<u> </u>	<u> </u>	<u></u>	26	
	BAA		02/18/23 PR			e 1 (Form 1040)

SCHEDULE NEC (Form 1040-NR)

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

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

Sequence No. 7B

6

72

Attachment

Name shown on Form 1040-NR

	.,
741-84	-8747

NANDA VENKATA SAI RAMESH CHANDRA BOYAPATI Enter amount of income under the appropriate rate of tax. See instructions.

	Nature of Income	(a) 10%	(b) 15%	(-) 200/	(d) Other (specify)		
	Nature of Income			(c) 30%	%	%	
1	Dividends and dividend equivalents:						
а	Dividends paid by U.S. corporations	1 a					
b	Dividends paid by foreign corporations	1b					
С	Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2	Interest:						
а	Mortgage	2a					
b	Paid by foreign corporations	2b					
С	Other						
3	Industrial royalties (patents, trademarks, etc.)	3					
4	Motion picture or TV copyright royalties	4					
5	Other royalties (copyrights, recording, publishing, etc.)	5					
6	Real property income and natural resources royalties	6					
7	Pensions and annuities	7					
8	Social security benefits						
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—Residents of countries other than Canada. Note: Losses not allowed						
12	Other (specify):						
13	Add lines 1a through 12 in columns (a) through (d)						
14	Multiply line 13 by rate of tax at top of each column	14					
15	Tax on income not effectively connected with a U.S. trade or business. Add colu					NR, line 23a 15	
	Capital Gains and Losses	From	Sales or Excha	nges of Proper	ly		
losses f exchan within t	Inly 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 accomm/dd/second second se		(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).
	ely connected with a U.S. s. Do not include a gain						
or loss	on disposing of a U.Š. real y interest; report these						
gains a	nd losses on Schedule D						
(Form 1							
exchan	property sales or ges that are effectively						
on Sche	ted with a U.S. business due to (f) and (g) of line 16						
	18 Capital gain. Combine columns (f) and (g) of line 1	7. Ente	er the net gain here	e and on line 9 abo	ove. If a loss, ente	r-0 18	

SCHE	DULE	ΟΙ
(Form	1040-N	R)

÷.

SCHEDULE UI			OMB No. 15	45-0074								
(Form 1040-NR)		Go to www.irs.gov/Form1040NR for instructions and the latest information.						22				
Department of the Treasury		Attach to Form 1040-NR.										
Internal Revenue Service			Ans	wer all questions.			Attachment Sequence No. 7C					
Name shown on Form 1040-NR						Your identify	our identifying number					
NANI	DA VENKATA	SAI RAMES	H CHANDRA BOYAPAT	I		741-84	-8747					
Α	Of what country											
В	In what country	In what country did you claim residence for tax purposes during the tax year? United States										
С	Have you ever			. 🗌 Yes	🖄 No							
D	Were you ever:						_					
	A U.S. citizen?							X No				
2.	A green card he	. 🗌 Yes	X No									
	If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.											
E	If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. <u>F1</u>											
F	Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
G	List all dates yo	ou entered and	left the United States durin	g 2022. See instruction	ns.							
	Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H											
		United States	Date departed United Stat		te entered United State			d States				
	mm/o		mm/dd/yy		mm/dd/yy		mm/dd/yy					
н			vacation, nonworkdays, and , 2021				g:					
I	Did you file a U	.S. income tax	return for any prior year? . nd form number you filed:				. Yes	🛛 No				
J	Are you filing a	return for a tru	st?				. 🗌 Yes	🗙 No				
	If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?											
κ	Did you receive	u receive total compensation of \$250,000 or more during the tax year?										
			ative method to determine					🗌 No				
L	Income Exempt From Tax-If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country complete (1) through (3) below. See Pub. 901 for more information on tax treaties.											
1.	 Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions. 											
		(a) Cou	Intry	(b) Tax treaty article	(c) Number of month claimed in prior tax ye		Amount of ex					
								-				
					a alaa an liz - 4							
0			n Form 1040-NR, line 1k. D				. Yes	No				
			preign country on any of the ts pursuant to a Competen									
э.	-		Competent Authority deterr	-								
	,											

Μ Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

REV 02/18/23 PRO Schedule OI (Form 1040-NR) 2022

SCHEDULE E		Supplemental Income and Loss							OMB No. 1545-0074			
(Form 1040)		(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)							2022			
Department of the Treasury				Attach to Form 1040, 1040-SR, 1040-NR, or 1041.						Attachment		
Internal Revenue Service Go to www.irs.gov/ScheduleE for in					uctions and	d the la	atest in			Sequence No. 13		
Name(s) shown on return										al security		
	A VENKATA						41-84	4-8747				
Part			From Rental Real Estate an e business of renting personal proper			C See	instru	ctions. If you are	an indiv	vidual ren	ort farm	
	rental inco	me or loss	s from Form 4835 on page 2, line 40.	ty, 000	Concadic	0.000	1110110		annan			
			nts in 2022 that would require you								s 🛛 No	C
B	f "Yes," did you	or will yo	ou file required Form(s) 1099? .							. 🗌 Ye	es 🗌 No)
1a	Physical add	ess of ea	ch property (street, city, state, ZIF	P code	e)							
Α												
В												
С												
1b	Type of Prope		For each rental real estate prope						Personal Use		QJV	
	(from list below	∧)	above, report the number of fair personal use days. Check the Q					Days	Days			
	3		if you meet the requirements to f			<u>A</u>		365		0		
<u>В</u> С			qualified joint venture. See instru	ictions	s	B C						
	of Property:					U						
	Single Family R	esidence	3 Vacation/Short-Term Ren	tal	5 Land		7	Self-Rental				
	Multi-Family Re		4 Commercial		6 Roya			Other (describe	e)			
	,				, 							
Incom						Α	Properties: B			С		
3		4		3			50.				0	
4			· · · · · · · · · · · · · ·	4								
Exper												
5				5								
6	Auto and trave	l (see ins	tructions)	6								
7	Cleaning and I	maintena	псе	7		6	50.					
8	Commissions			8								
9				9								
10	•	•	ional fees	10								
11	-			11		4	75.					
12 13	Other interest		to banks, etc. (see instructions)	12 13								
13	0			13		1 5	00.					
15				15			55.					
16				16								
17				17		2,3	00.					
18	Depreciation e	xpense c	r depletion	18								
19	Other (list)			19								
20	Total expense	s. Add lin	es 5 through 19	20		5,8	80.					
21			ne 3 (rents) and/or 4 (royalties). If									
			structions to find out if you must			-5,4	20					
00				21		-5,4	.30.					
22			state loss after limitation, if any, ructions)	22	(.	-5 43	30 1	((١
23a		all amounts reported on line 3 for all rental properties			(5,430.)(23a			450.)	
b		-	orted on line 4 for all royalty prop				23b					
C			orted on line 12 for all properties				23c					
d			orted on line 18 for all properties				23d					
е	Total of all am	of all amounts reported on line 20 for all properties .					23e	5,8	380.			
24	Income. Add positive amounts shown on line 21. Do not				-				24			
25	Losses. Add royalty losses from line 21 and rental real estat								25	(5,430	.)
26			e and royalty income or (loss).									
			and line 40 on page 2 do not), line 5. Otherwise, include this ar						26		-5,43	0.