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

IIILEIIIAII	levertue del vice					
Submis	ssion Identification Number (SID)					
Taxpaye	r's name	Social securi	ty numl	oer		
SHRE	YANS MAYANK JAIN	890-18	- -922	2		
Spouse's		Spouse's so	ial sec	urity nu	mber	
Part	, ,	year you a	re au	thoriz	ing.)	
	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	l	54	463.
	Total tax		2			778.
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			439.
	Amount you want refunded to you		4			439. 661.
	Amount you owe		5			001.
Part		кеер а сор		our r	eturr	n)
Under p my kno return (c to send for any Agent to paymer authoriz paymer busines taxes to persona Electror	benalties of perjury, I declare that I have examined a copy of the income tax return (original or amended wledge 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, transming my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejecteday in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U original or an ACH electronic funds withdrawal (direct debit) entry to the financial institution account induit 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 at, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requisions days prior to the payment (settlement) date. I also authorize the financial institutions involved in the payment confidential information necessary to answer inquiries and resolve issues related to the payment in the payment (PIN) below is my signature for the income tax return (original or amended) I and its Funds Withdrawal Consent. Sero 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 if you are entering your own PIN and your return is filed using the Practitioner PIN methology.	I am now aure are the am itter, or electroction of the tas. Treasury a cated in the entry and the en	thorizing ounts of the control	g, and grown that turn or its sion, (designate or to this for every extended in the following state of the followi	to the le inco ginato (b) the lated Fin softwaccouloke (cab) later ic payredge t pplical	best of time tax r (ERO) reason inancial vare for nt. This ancel) a than 2 ment of hat the ble, my
Your si	gnature ► Date ►					
Spous	e's PIN: check one box only	DIN				
	I authorize to enter or generate		tor five	digits, l		as my
	signature on the income tax return (original or amended) I am now authorizing.			r all zer		
	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.		_			_
Spouse	e's signature ▶ Date ▶					
	Practitioner PIN Method Returns Only—continue below					
Part I	Certification and Authentication — Practitioner PIN Method Only					
FRO'e	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
LIIO 3	ET INVITAGE ET INVITAGE ET INVITAGE ET INVITAGE ET INVITAGE ET SCIEGLECUT INV.	Don't ent	_ -			
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income to ted to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subments of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS e-file Providers of In	ax return (orig itting this ret	inal or urn in a	amend accorda	anće v	
ERO's	signature ▶ Date ▶					
	ERO Must Retain This Form — See Instructions					
	Don't Submit This Form to the IRS Unless Requested To I	Oo 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 Jar	n. 1–D	ec. 31, 2022, or other tax year begin	ining	, 2022,	ending		, 2	20		see separate nstructions.
Filing Status		Single	, ,	,	ng surviving spou	•	,		ate	☐ Trust
Check only one box.		you checked the QSS box, enter the c	niid s nan	ne ir the qualifying persor	n is a child but no		aepena	ent:		
Your first name	and r	middle initial	Last na	ame				Your id (see ins		ing number ons)
SHREYANS	MAY	ANK	JAIN	[890-	18-9	9222
		per and street). If you have a P.O. bo								Apt. no.
9000 DEE	LAN	E				9320				
City, town, or p	ost of	fice. If you have a foreign address, a	also comp	olete spaces below.		Sta	ate		ZIP co	ode
MALVERN						PA	A		193!	55
Foreign country	nam	е	Foreig	n province/state/county		Fo	reign p	ostal co	de	
Digital Assets		ny time during 2022, did you: (a) rec erwise dispose of a digital asset (or a						(b) sell,		nge, gift, or Yes X No
Dependents							(4) Che	ck the box	if qual	ifies for (see inst.):
(see instructions):				(2) Dependent's			1	i		Credit for other
(,		(1) First name Last name	e	identifying number	(3) Relationship t	Relationship to you				dependents
If more than four								<u> </u>		
dependents, see								<u> </u>		
instructions and								<u> </u>		
check here								Ц	\perp	
Income	1a	Total amount from Form(s) W-2, bo	,	,						57,888.
Effectively	b	Household employee wages not re	•	· /				1b		
Connected	С	Tip income not reported on line 1a	`	,				1c		
With U.S.	d	Medicaid waiver payments not rep		` '	,			1d		
Trade or	е	Taxable dependent care benefits fi		•				1e	+	
Business	f	Employer-provided adoption benef		·				1f		
Attach	g	Wages from Form 8919, line 6 .						1g	-	
Form(s) W-2,	h :	Other earned income (see instructi	,		1			1h		
1042-S, SSA-1042-S,	i	Reserved for future use						4:		
RRB-1042-S,	J	Reserved for future use			1 1	•		1j		
and 8288-A	k	Total income exempt by a treaty fro		,						
here. Also attach	_	line 1(e)			1k			1-	1	57,888.
Form(s)	Z		. 1	1	· · · · · · · ·	•		1z		37,000.
1099-R if	2a	· —	2a		cable interest . dinary dividends			2b		
tax was withheld.	3a 4a		Ba Ia		cable amount .			3b 4b		
If you did not		_	ia 5a		cable amount .				+	
get a Form	5a 6	Reserved for future use								
W-2, see	7	Capital gain or (loss). Attach Sched						_ —		
instructions.	8	Other income from Schedule 1 (Fo	•	, ,	•					2 425
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and								-3,425. 54,463.
	10	Adjustments to income:	10. 11113 10	s your total effectively c				3		
	а	From Schedule 1 (Form 1040), line	26		10a					
	b	Reserved for future use								
	C	Reserved for future use								
	d	Enter the amount from line 10a. Th						10d	1	
	11	Subtract line 10d from line 9. This is	,	•					+	54,463.
	12	Itemized deductions (from Sched								
		deduction (see instructions)			1 1	Oedn US/I	ndia.Treat	y 12		12,950.
	13a	Qualified business income deducti								
	b	Exemptions for estates and trusts								
	С	Add lines 13a and 13b							+	
	14	Add lines 12 and 13c							+	12,950.
	15	SUDITACT LINE 14 from line 11 If 7er	or iess	enter -u- Tris is vour tar	xable income			15	1	41 513

Form 1040-NR (2	2022)									Page 2
Tax and	16	Tax (see instructions). Check if any from Fo	rm(s): 1	814 2 🗌	4972	3 🗌		16		4,778.
Credits	17	Amount from Schedule 2 (Form 1040), line	3					17		0.
	18	Add lines 16 and 17						18		4,778.
	19	Child tax credit or credit for other depende	ents from Sched	ule 8812 (Fori	m 1040)			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 les	s, enter -0					22		4,778.
	23a	Tax on income not effectively connected v Schedule NEC (Form 1040-NR), line 15			I .	a				
	b	Other taxes, including self-employment talline 21	•	•	, ·	0				
	С	Transportation tax (see instructions) .			. 230					
	d	Add lines 23a through 23c						23d		
	24	Add lines 22 and 23d. This is your total ta	x					24		4,778.
Payments	25	Federal income tax withheld from:								
-	а	Form(s) W-2			. 25a	a 6	,439.			
	b	Form(s) 1099			. 25ł	o				
	С	Other forms (see instructions)			. 250					
	d	Add lines 25a through 25c						25d		6,439.
	е	Form(s) 8805						25e		
	f	Form(s) 8288-A						25f		
	g	Form(s) 1042-S						25g		
	26	2022 estimated tax payments and amount	t applied from 20	21 return .				26		
	27	Reserved for future use			. 27					
	28	Additional child tax credit from Schedule 8	3812 (Form 1040))	. 28	1				
	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 t	otal other paym	ents and ref	undable	credits		32		
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32.	These are your to	tal payment	s			33		6,439.
Refund	34	If line 33 is more than line 24, subtract line	24 from line 33.	This is the ar	mount you	u overpaid		34		1,661.
	35a	Amount of line 34 you want refunded to y						35a		1,661.
Direct deposit?	b	Routing number 0 2 1 3 0 2			X Che	cking	Savings			
See instructions.	d	Account number 0 1 3 5 6 1	2 6 4 9							
	е	If you want your refund check mailed to a	n address outsid	e the United	States no	ot shown on	page 1,			
		enter it here.						_		
	36	Amount of line 34 you want applied to yo			. 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			ons			37		
	38	Estimated tax penalty (see instructions)			. 38					
Third	Do yo	u want to allow another person to discuss t	this return with th	ie IRS? See ir	nstruction	ıs. 🗌 Y e	es. Comp	ete bel	ow.	⊠ No
Party	Desig	nee's	Phone				nal identif	cation	$\overline{}$	$\overline{}$
Designee	name no. number (PIN) Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which									
Sign		•				an imormano			•	•
-	Your	signature	Date	Your occupa	ation		I		ent you a PIN, ente	In Identity
Here				CAR-T S	CIENTI	ST	I .	inst.)		
	Phone	e no.	Email address	- 0			1 (230	,		
Daid			's signature		Daf	te	PTIN		Check if	 f:
Paid	•		RIYA RAM SAGAF	R GUPTA TAI	LAM 04	/06/2023	P02082	2703		-employed
Preparer		sname GLOBAL TAXES LLC	2113111		0 1	, _0_0	Phone n			5-9522
Use Only	Firm's address 245 DOONEY OF E DRINGWICK NIT 09916 Firm's FI								<u> 4 - 317</u>	

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.

	()	2.5		
	(s) shown on Form 1040, 1040-SR, or 1040-NR		security number	
HRE	YANS MAYANK JAIN	18-92	222	
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 Schedule	Ε.	5	-3,425.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
а	Net operating loss)	
b	Gambling			
С	Cancellation of debt			
d	Foreign earned income exclusion from Form 2555 8d ()	
е	Income from Form 8853			
f	Income from Form 8889			
g	Alaska Permanent Fund dividends 8g			
h	Jury duty pay			
i	Prizes and awards			
j	Activity not engaged in for profit income			
k	Stock options			
Τ	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)			

80

8p

8q

8r

8s

8t

8u

8z

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

u Wages earned while incarcerated

9

Other income. List type and amount:

Section 951A(a) inclusion (see instructions)

Section 461(I) excess business loss adjustment

Taxable distributions from an ABLE account (see instructions) . . .

Scholarship and fellowship grants not reported on Form W-2 . . .

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

Schedule 1 (Form 1040) 2022

-3,425.

9

10

Schedule 1 (Form 1040) 2022 Page **2**

Par	t II Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis governr			
	officials. Attach Form 2106	L	12	
13	Health savings account deduction. Attach Form 8889	[13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	[14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction	[17	
18	Penalty on early withdrawal of savings	[18	
19a	Alimony paid		19a	
b	Recipient's SSN			
С	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use	_	22	
23	Archer MSA deduction	L	23	
24	Other adjustments:			
а	Jury duty pay (see instructions)			
b	Deductible expenses related to income reported on line 8l from the			
	rental of personal property engaged in for profit			
С	Nontaxable amount of the value of Olympic and Paralympic medals			
	and USOC prize money reported on line 8m			
d	Reforestation amortization and expenses			
е	Repayment of supplemental unemployment benefits under the Trade			
	Act of 1974			
f	Contributions to section 501(c)(18)(D) pension plans			
g	Contributions by certain chaplains to section 403(b) plans 24g			
h	Attorney fees and court costs for actions involving certain unlawful			
	discrimination claims (see instructions)			
İ	Attorney fees and court costs you paid in connection with an award			
	from the IRS for information you provided that helped the IRS detect tax law violations			
j	Housing deduction from Form 2555			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
_	1041)			
Z	Other adjustments. List type and amount:			
25			25	
25 26	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	roini 1040 oi 1040-on, iiile 10, oi roini 1040-inn, iiile 10a		20	

SCHEDULE NEC (Form 1040-NR)

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

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0074

Name shown on Form 1040-NR SHREYANS MAYANK JAIN Your identifying number 890-18-9222

LITTEL	amount of income und	er the appropriate rate of	iax. See instructions.					i	(-1) (-1)	. (:5-)	
	Nature of Income					(a) 10% (b) 15%		(c) 30%	(d) Other	1 27	
	B:::								%	%	
1	Dividends and divide	•									
a	Dividends paid by U.	•			1a						
b		reign corporations			1b						
С	Dividend equivalent p	ayments received with re	spect to section 871(m)	transactions	1c						
2	Interest:										
а					2a						
b	Paid by foreign corpo	orations			2b						
С	Other				2c						
3	Industrial royalties (p	atents, trademarks, etc.)		3						
4	Motion picture or TV	copyright royalties .			4						
5	Other royalties (copy	rights, recording, publis	hing, etc.)		5						
6	Real property income	e and natural resources	royalties		6						
7	Pensions and annuiti	es			7						
8		its			8						
9	-	e 18 below			9						
10											
а	Winnings										
b					10c						
11	I1 Gambling winnings—Residents of countries other than Canada.				11						
12											
					12						
13		12 in columns (a) throu			13						
14	Multiply line 13 by r	ate of tax at top of eac	h column		14						
15	Tax on income not e	fectively connected wit	h a U.S. trade or busine	ess. Add colum	nns (a) 1	through (d) of line 1	4. Enter the total here	and on Form 1040	-NR, line 23a 15		
			Capital Gains ar	nd Losses I	From	Sales or Excha	inges of Proper	ty			
Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D		(if necessary, att	ty and description ach statement of not shown below)	(b) Date acq mm/dd/yy		(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).	
(Form 1	040).										
	property sales or										
exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.		17 Add columns (f) a	and (g) of line 16 .					17	()		
			mbine columns (f) and						r-0 18		

SCHEDULE OI (Form 1040-NR)

Other Information

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Attach to Form 1040-NR.

Answer all questions.

2022 Attachment Sequence No. 7C

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Nam	ie sh	own on Form 1040-NR				Your identifying	number					
SH	IRE	YANS MAYANK JAIN				890-18-92	222					
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							
С	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?											
D		·										
				⊠ No								
	2.	A green card holder (lawful per		∐ Yes	⊠ No							
		If you answer "Yes" to (1) or (2)										
Ε	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> Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?											
F		Have you ever changed your vi If you answered "Yes," indicate	isa type (nonimmigrant stat	tus) or U.S. immi	gration status?		∐ Yes	⊠ No				
G		List all dates you entered and I	eft the United States during	g 2022. See instr	ructions.							
		Note: If you're a resident of Cacheck the box for Canada or	anada or Mexico AND con	nmute to work in	the United States at frequ	ient intervals, Mexico						
		Date entered United States	·		Date entered United State		rtad I laita	d Ctatas				
		mm/dd/yy	Date departed United State mm/dd/yy	es	mm/dd/yy		nm/dd/yy	States				
			,		, ,		, ,					
Н		Give number of days (including										
ī		2020 Did you file a U.S. income tax r	return for any prior year?.				☐ Yes	⊠ No				
		If "Yes," give the latest year an	d form number you filed:									
J		Are you filing a return for a trus					∐ Yes	⊠ No				
		If "Yes," did the trust have a U.S. person, or receive a contr					Yes	☐ No				
Κ		Did you receive total compensa					Yes	⊠ No				
		If "Yes," did you use an alterna					Yes	□ No				
L		Income Exempt From Tax—If complete (1) through (3) below.	you are claiming exempti	on from income	tax under a U.S. income		a foreign					
	1.	Enter the name of the country, t	the applicable tax treaty art	icle, the number of	of months in prior years you	claimed the tre	aty benefi	t, and the				
		amount of exempt income in the		· · · · · · · · · · · · · · · · · · ·								
		(a) Cour	ntry	(b) Tax treaty ar	ticle (c) Number of month claimed in prior tax ye		ount of exe ourrent to					
		(e) Total. Enter this amount or	Form 1040-NR line 1k D	o not enter it an	where else on line 1							
	2.	Were you subject to tax in a for		-			Yes	No				
		Are you claiming treaty benefits					☐ Yes	⊠ No				
		If "Yes," attach a copy of the C		-								
М		Check the applicable box if:	•		-							
	1.	This is the first year you are may with a U.S. trade or business u										
	2.	You have made an election in States as effectively connected	a previous year that has	not been revoke	ed, to treat income from re	eal property loc	ated in th	e United				

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.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return

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

s, etc.)	2022							
	Attachment Sequence No. 13							
Your social security number								

SHRE	YANS MAYANK JAIN					8	90-18	-9222	
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.			e C. See	instru	ctions. If you are	an indivi	dual, rep	ort farm
	Did you make any payments in 2022 that would require you								
B	f "Yes," did you or will you file required Form(s) 1099? .							☐ Ye	s 🗌 No
1a	Physical address of each property (street, city, state, ZIF	ode	e)						
Α	IN								
В									
С									
1b	Type of Property (from list below) 2 For each rental real estate prope above, report the number of fair	rental	and		Fa	ir Rental F Days	Persona Day	QJV	
Α	personal use days. Check the Q			Α		365		0	
В	if you meet the requirements to f qualified joint venture. See instru			В					
С				С					
1	of Property: Single Family Residence 3 Vacation/Short-Term Ren Multi-Family Residence 4 Commercial	tal	5 Land 6 Roya	-		Self-Rental Other (describ			
						Properties	:		_
Incom				Α	0.0	В			С
3	Rents received	3		4	00.				
4	Royalties received	4							
Exper 5		5							
5 6	Advertising	6							
7	Cleaning and maintenance	7		6	25.				
8	Commissions	8		- 0	۷۶.				
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		3	11.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14		9	25.				
15	Supplies	15		1,1					
16	Taxes	16							
17	Utilities	17		8	53.				
18	Depreciation expense or depletion	18							
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		3,8	25.				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	01		-3,4	25				
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	21	(-3,42		()(
23a	Total of all amounts reported on line 3 for all rental prope				23a	-	400.		
b	Total of all amounts reported on line 4 for all royalty prop				23b				
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	3.8	325.		
24	Income. Add positive amounts shown on line 21. Do no						24		
25	Losses. Add royalty losses from line 21 and rental real estate		-			otal losses here	25 (3,425.)
26	Total rental real estate and royalty income or (loss). here. If Parts II, III, IV, and line 40 on page 2 do not	Comb	ine lines	24 and	25. E	nter the result			, ,
	Schedule 1 (Form 1040), line 5. Otherwise, include this ar						26		-3.425