### 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

	1.07.01.00							
Submi	ssion Identification Number (SID)							
Taxpaye	r's name	Social securi	ty numl	per				
AKH]	LENDRA KASHYAP KOTI	101-21-7945						
Spouse's	s name	Spouse's social security number						
Doub	Tou Deliver Information Tou Very Forting Decomber 04 0000 (Finter			tla a silalisa as				
Part		year you a	re au	tnorizing.	.)			
	vhole 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	71	,609.			
2	Total tax		2		,526.			
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,307.			
4	Amount you want refunded to you		4		,781.			
5	Amount you owe		5	,	<i>,</i> , , , ,			
Part		кеер а сор	y of y	our retu	rn)			
my knoreturn ( to send for any Agent to paymer authorize paymer business taxes to persona	penalties 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, transm my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected lay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U or initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indict of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution action is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate att, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requised also prior to the payment (settlement) date. I also authorize the financial institutions involved in the part of the payment information necessary to answer inquiries and resolve issues related to the part of the income tax return (original or amended) I and identification number (PIN) below is my signature for the income tax return (original or amended) I and income tax return (original or amended) I	e are the am itter, or electro- action of the to S. Treasury a cated in the to the authorizates must be processing of ayment. I fur	ounts formic references on the control of the contr	from the incurrence transfer of the transfer o	come tax tor (ERO) ne reason Financial ftware for bunt. This cancel) a er than 2 ayment of that the			
	yer's PIN: check one box only							
X		mv PIN	7   9	9 4 5	as my			
	ERO firm name signature on the income tax return (original or amended) I am now authorizing.	ř En		digits, but er all zeros	ac,			
	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 s	ignature ▶ Date ▶ _							
Spous	e's PIN: check one box only							
Spous	I authorize to enter or generate	my DINI			00 mv			
	ERO firm name	_	ter five	digits, but	as my			
	signature on the income tax return (original or amended) I am now authorizing.			er all zeros				
	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.							
Spous	e's signature ▶ Date ▶							
	Practitioner PIN Method Returns Only—continue below							
Part I	Certification and Authentication — Practitioner PIN Method Only							
ERO's	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	2 4 9 Don't ent	6 3	1 9 8	9			
		Don't ent	o. un 20					
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income taged 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 <b>Pub. 1345</b> , Handbook for Authorized IRS e-file Providers of In	itting this retu	urn 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 I	o So						

# E 1040-NR 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	ın. 1–C	Dec. 31, 2022, or other tax year beg	jinning	, 2022,	ending	, ;	20	instructions.
Filing Status		Single		•	Esta			
Check only one box.	"	you checked the QSS box, effer the		trie qualifyling person		our depend		
Your first name	e and	middle initial	Last na	ame			Your ide (see instr	ntifying number ructions)
AKHILEND	RA K	KASHYAP	KOTI				101-2	21-7945
Home address	(num	ber and street). If you have a P.O. I	oox, see ins	structions.		'		Apt. no.
101 CRES	CENT	ST						
City, town, or p	post o	ffice. If you have a foreign address	, also comp	olete spaces below.		State	Z	ZIP code
GEORGETO'	WN					TX	-	78626
Foreign countr	y nam	e	Foreig	n province/state/county		Foreign p	ostal cod	е
Digital Asset		ny time during 2022, did you: (a) re erwise dispose of a digital asset (or					(b) sell, e	
Dependent	s					<b>(4)</b> Che	ck the box	if qualifies for (see inst.):
(see instructions		(1) First name Last na		(2) Dependent's identifying number	(2) Deletionship to v	Child	d tax credit	Credit for other
		(1) First name Last na	ille	identifying number	(3) Relationship to y	ou		dependents
If more than fou	r —							
dependents, se								
instructions and check here	<b>'</b>							
	1a	Total amount from Form(s) W-2,	hov 1 (coo i	inetructions)			. 1a	81,069.
Income	b	Household employee wages not	`	,				01,000.
Effectively Connected	C	Tip income not reported on line 1	•	` '				
With U.S.	d	Medicaid waiver payments not re	`				. 1d	
Trade or	e	Taxable dependent care benefits	•	` '	,		. 1a	
Business	f	Employer-provided adoption ben		•			16 1f	
Dusilless	g	Wages from Form 8919, line 6.		*			. 1g	
Attach	b h	Other earned income (see instruc					1h	
Form(s) W-2, 1042-S,	i	Reserved for future use						
SSA-1042-S,	i	Reserved for future use					. 1j	
RRB-1042-S,	k	Total income exempt by a treaty	from Sched	lule OI (Form 1040-NR). i	tem L.			
and 8288-A here. Also		line 1(e)						
attach	z	Add lines 1a through 1h					. 1z	81,069.
Form(s)	2a	Tax-exempt interest	2a	<b>b</b> Tax	cable interest		. 2b	
1099-R if tax was	За	Qualified dividends	За	<b>b</b> Ord	dinary dividends .		. 3b	
withheld.	4a	IRA distributions	4a	<b>b</b> Tax	kable amount		. 4b	
If you did not	5a	Pensions and annuities	5a	<b>b</b> Tax	kable amount		. 5b	
get a Form W-2, see	6	Reserved for future use					. 6	
instructions.	7	Capital gain or (loss). Attach Sch	7					
	8	Other income from Schedule 1 (F	orm 1040),	line 10			. 8	-9,460.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, at	nd 8. This is	s your <b>total effectively c</b>	onnected income		. 9	71,609.
	10	Adjustments to income:						
	а	From Schedule 1 (Form 1040), lir	ne 26		10a			
	b	Reserved for future use			10b			
	С	Reserved for future use						
	d	Enter the amount from line 10a.	•	-				
	11	Subtract line 10d from line 9. This	-					71,609.
	12	Itemized deductions (from Schodeduction (see instructions)	•	,,		dia, standai .US/India.Trea	<b>I</b>	12 050
	13a	Qualified business income deduc	12	12,950.				
	b c	Exemptions for estates and trust Add lines 13a and 13b					. 13c	
	14							12,950.
	15	Subtract line 14 from line 11. If 76					15	12 <b>,</b> 950.

Tax and	16	Tax (see instructions). Check if ar	y from Fo	rm(s): <b>1</b>	314 <b>2</b> [	4972	3			16	8,526.
Credits	17	Amount from Schedule 2 (Form	1040), line	3						17	0.
	18	Add lines 16 and 17								18	8,526.
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 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 z								22	8,526.
	23a	Tax on income not effectively co	nnected w	vith a U.S. trade	or business	from					
	b	Schedule NEC (Form 1040-NR), Other taxes, including self-empl				Г	23a			-	
		line 21	•	•	,	, · · · ·	23b				
	С	Transportation tax (see instruction					23c				
	d	Add lines 23a through 23c	,			_				23d	
	24	Add lines 22 and 23d. This is you								24	8,526.
Payments	25	Federal income tax withheld from									-,
dymonio	а	Form(s) W-2				.	25a	16	,307.		
	b	Form(s) 1099					25b		<i>,</i>		
	С	Other forms (see instructions) .					25c				
	d	Add lines 25a through 25c								25d	16,307.
	e	Form(s) 8805								25e	
	f	Form(s) 8288-A								25f	
	g g	Form(s) 1042-S								25g	
	26	2022 estimated tax payments ar								26	
	27	Reserved for future use				1	27				
	28	Additional child tax credit from S					28				
	29	Credit for amount paid with Forr		•			29				
	30	Reserved for future use				-	30				
	31	Amount from Schedule 3 (Form					31			-	
	32	Add lines 28, 29, and 31. These				_		dite		32	
	33	Add lines 25d, 25e, 25f, 25g, 26,	-							33	16,307.
Dafund	34	If line 33 is more than line 24, su		•						34	7,781.
Refund	35a	Amount of line 34 you want <b>refu</b>					-	=		35a	7,781.
Direct deposit?	b	Routing number 0 1 1 0			c Type:		Check		. ∟ Savings	33a	7,701.
See instructions.	d	Account number 4 6 6 (				. 🔼 (	JIIECK	ilig	Saviriys		
		If you want your refund check m				-1 04-4-					
	е	ontor it have					SHOUS	SHOWH OH	page 1,		
	36	Amount of line 34 you want app		ur 2022 actimat			36			1 1	
A	37	Subtract line 33 from line 24. This			eu lax .		30				
Amount You Owe	31	For details on how to pay, go to			see instruct	tions				37	
rou owe	38	Estimated tax penalty (see instru		,		1	38			01	
Third		u want to allow another person to							s. Comp	lete hel	ow. 🗵 No
Party	Design	·	aloodoo t	Phone		, 11136140			al identif		ow. <u> </u>
Designee	name							numbe		ication	
3	Under	penalties of perjury, I declare that I hat they are true, correct, and complete. D	ve examine	d this return and a				statements	s, and to th		
Sign			eciaration			•	J OII all	IIIOIIIIatioi			,
_	Your signature			Date	Your occu	ipation					ent you an Identity PIN, enter it here
Here	SOFTWARE DEVELOPMENT ENG						ENGINEER		inst.)		
	Phone	e no.		Email address					1 (	,	
Doid		rer's name	Preparer	's signature			Date		PTIN		Check if:
Paid	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PR	RIYA RAM SAGAH	R GUPTA TA	ALLAM	04/1	1/2023	P02082	2703	☐ Self-employed
Preparer		name GLOBAL TAXES		2110111			× -/ ±	, _ , _ ,	Phone n		78) 965-9522
Use Only	CLOSILL TIMES BEG							Firm's E		<del>4-</del> 3171965	

Form 1040-NR (2022)

## 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

AKHILENDRA KASHYAP KOTI

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.

Your social security number 101-21-7945

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			
4	Other gains or (losses). Attach Form 4797			
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Att			-9,460.
6	Farm income or (loss). Attach Schedule F			
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		
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)	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 (	_)	
t				
	a nongovernmental section 457 plan	8t		
	Wages earned while incarcerated	8u		
Z	Other income. List type and amount:			
•	T. I.	8z		
9	Total other income. Add lines 8a through 8z		9	0.455
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR	t, or 1040-NH, line &	3   10	-9,460.

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-basin		
	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)		
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		
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		
	zan		
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 <b>adjustments to income</b> . Ent	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

2022
Attachment
Sequence No. 7B

Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR

AKHILENDRA KASHYAP KOTI

Your identifying number 101-21-7945

Enter a	amount of income und	er the	appropriate rate of tax. See instructions.				+				
	Nature of Income					(a) 10%	<b>(b)</b> 15%	(c) 30%	, ,	er (specify)	
									%	%	
1	Dividends and divide										
a	Dividends paid by U.				1a						
b		_	corporations		1b 1c						
С		dend equivalent payments received with respect to section 871(m) transacterest:  rtgage									
2	Interest:				_						
a					2a						
b					2b 2c						
С											
3					3						
4	·				4						
5		_			5						
6			natural resources royalties		6						
7					7						
8	•				8						
9	Capital gain from line	e 18 b	elow		9						
10	Gambling—Residents of Canada only. Enter net income in column (c). If zero or less, enter -0										
а	Winnings							ļ			
b	Losses		<u> </u>		10c						
11	Gambling winnings –	-Resid	dents of countries other than Canada.		11						
12									+		
12					12						
13	Add lines 1a through	12 in	columns (a) through (d)		13				+		
14			f tax at top of each column		14				+		
15			rely connected with a U.S. trade or business			through (d) of line 1	4 Enter the total here	and on Form 1040	)-NR. line 23a <b>15</b>		
	rax on moonio not o		Capital Gains and						1111, 11110 2000	1	
Enter o	nly the capital gains and	16	(a) Kind of property and description					Ī	(f) LOSS	(g) GAIN	
losses	from property sales or ges that are from sources	.0	(if necessary, attach statement of	(b) Date acq mm/dd/yy		(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	If (e) is more than (d),	If (d) is more than (e),	
within t	he United States and not		descriptive details not shown below)						subtract (d) from (e).	subtract (e) from (d).	
busines	ely connected with a U.S. ss. Do not include a gain										
propert	on disposing of a U.S. real ty interest; report these										
gains a	nd losses on Schedule D										
•	property sales or										
exchan	ges that are effectively								<del> </del>		
on Sch	ted with a U.S. business edule D (Form 1040),								,		
Form 4	797. or both.	∣ 18	Capital gain. Combine columns (f) and (c	a) of line 17	∕. ヒnte	er the net dain her	re and on line 9 abo	ove. It a loss. ente	er-0 <b>18</b>	1	

### 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

Name shown on Form 1040-NR Your identifying number 101-21-7945 AKHILENDRA KASHYAP KOTI Of what country or countries were you a citizen or national during the tax year? \_INDIA Α In what country did you claim residence for tax purposes during the tax year? United States В С Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . . Were you ever: X No Yes 1. A U.S. citizen? X No Yes If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you. 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. Ε immigration status on the last day of the tax year. \_\_\_\_F1 X No F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . . . . . . . . Yes If you answered "Yes," indicate the date and nature of the change: G List all dates you entered and left the United States during 2022. See instructions. Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, Date entered United States Date entered United States Date departed United States Date departed United States mm/dd/yy mm/dd/yy mm/dd/yy mm/dd/yy Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: н 2020 \_\_\_\_\_\_, 2021 \_\_\_\_\_\_, and 2022 \_\_\_\_\_\_365 \_\_\_. Ves X No Т If "Yes," give the latest year and form number you filed: X No Yes J If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a Yes No X No Κ Yes No If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . . . . . . . . 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. (b) Tax treaty article (a) Country (c) Number of months (d) Amount of exempt claimed in prior tax years income in current tax vear (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No If "Yes," attach a copy of the Competent Authority determination letter to your return. M 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 . . . . . . . . . . . . . . . . .

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

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

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

Your social security number

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041. Go to www.irs.gov/ScheduleE for instructions and the latest information. Attachment Sequence No. 13

OMB No. 1545-0074

AKHI	LENDRA KASHYA	AP KOTI						101-2	21-7945		
Par	Note: If you a	Loss From Rental Real Estate an re in the business of renting personal proper or loss from Form 4835 on page 2, line 40.			<b>c</b> . See	instruc	tions. If you a	are an inc	lividual, rep	ort farm	
	id you make any payments in 2022 that would require you to file Form(s) 1099? See instructions										
В	f "Yes," did you or	es," did you or will you file required Form(s) 1099?									
1a		s of each property (street, city, state, ZIF									
Α	H.NO:5-4-50/	/B,KAMALANAGAR VANASTHALIPU	JRAM	HYDERA	ABAD,	relan	GANA IN	50007	70		
В		·			· ·						
С											
1b	Type of Property (from list below)	For each rental real estate prope above, report the number of fair in the state of the stat	rental	and	nd <b>Days</b>			Perso D	QJV		
Α	3		personal use days. Check the QJV box if you meet the requirements to file as				365		0		
В		qualified joint venture. See instru	a 5.	В							
С		quamos jems temaser ees mess			С						
1	of Property: Single Family Resid Multi-Family Resid		tal	5 Land 6 Roya			Self-Rental Other (desci				
							Properti	es:			
Incon					Α		В			С	
3					6	33.					
_ 4		d	4			-					
Expe			_								
5		on instructions)	5 6								
6		ee instructions)	7		2,4	E 1					
7 8			8		2,4	51.					
9			9								
10		rofessional fees	10								
11		S	11		1,6	65					
12		paid to banks, etc. (see instructions)	12		1,0	03.					
13			13								
14			14		1,9	36					
15			15		1,8	_					
16			16			10.					
17			17		2,1	96.					
18		ense or depletion	18								
19			19								
20	Total expenses. A	Add lines 5 through 19	20		10,0	93.					
21	result is a (loss), s	rom line 3 (rents) and/or 4 (royalties). If see instructions to find out if you must	21		-9,4						
22		real estate loss after limitation, if any, ee instructions)	22	(	-9 <b>,</b> 46				)(	,	
23a	Total of all amoun	nts reported on line 3 for all rental prope	rties			23a		633.			
b		nts reported on line 4 for all royalty prop				23b					
С		nts reported on line 12 for all properties				23c					
d	Total of all amoun	nts reported on line 18 for all properties				23d					
е		nts reported on line 20 for all properties				23e	10	,093.			
24	Income. Add pos	sitive amounts shown on line 21. Do no	<b>t</b> inclu	de any lo	sses			. 24			
25	Losses. Add royal	Ity losses from line 21 and rental real estat	te loss	es from lir	ne 22. E	nter to	al losses he	re <b>25</b>	(	9,460.	
26	here. If Parts II, I	estate and royalty income or (loss). (III, IV, and line 40 on page 2 do not a 1040), line 5. Otherwise, include this ar	apply	to you,	also en	iter thi	s amount c			-9,460.	