# 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

IIILEIIIAI I	evenue del vice								
Submis	ssion Identification Number (SID)								
Taxpayer	's name	Social secu	ity numl	ber					
VISH	NU PRIYA VELAMURI	822-47-2729							
Spouse's		Spouse's social security number							
Part		year you	are au	thoriz	ing.)				
	hole dollars only on lines 1 through 5.								
	Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.		1 .	ı					
	Adjusted gross income		1	-		980.			
	Total tax		2	<u> </u>		403.			
	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3			613.			
	Amount you want refunded to you		5	-	<u>2,</u>	210.			
Part		een a col		OUR I	eturi	٦)			
	enalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)								
to send for any Agent to paymen authoriz paymen busines taxes to persona	original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmit my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejected processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. 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 ation is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate t, 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 (PIN) below is my signature for the income tax return (original or amended) I are the payment of the payment of the payment of the payment (PIN) below is my signature for the income tax return (original or amended) I are the payment of the payment	ction of the S. Treasury cated in the in to debit the the authorizests must be processing ayment. I fu	transmistransmistrand its of tax prepare entry zation. The election of the election at the election the acceptance of the election at the elec	ssion, designation to this To revolved no lectron	(b) the ated Fin softwaccouloke (cap later iic payiedge t	reason inancial vare for nt. This ancel) a than 2 ment of that the			
	ic Funds Withdrawal Consent.								
	yer's PIN: check one box only	T. DINI	7   2   1	7 2	9				
×	l authorize GLOBAL TAXES LLC to enter or generate i	Ě	nter five		but	as my			
	signature on the income tax return (original or amended) I am now authorizing.	d	on't ente	r all ze	ros				
	I will enter my PIN as my signature on the income tax return (original or amended) I am notifyou are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN metholelow.								
Your si	gnature ► Date ►								
Spaus	e's PIN: check one box only								
Spous	I authorize to enter or generate	my DINI				ac my			
	ERO firm name		nter five	digits.		as my			
	signature on the income tax return (original or amended) I am now authorizing.		on't ente	•					
	I will enter my PIN as my signature on the income tax return (original or amended) I am notifyou are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methodelow.		_			_			
Spouse	e's signature ▶ Date ▶								
	Practitioner PIN Method Returns Only—continue below								
Part I	II Certification and Authentication — Practitioner PIN Method Only								
FRO's	<b>EFIN/PIN.</b> Enter your six-digit EFIN followed by your five-digit self-selected PIN. 2 2	2 4 9	6 3	$\begin{vmatrix} 1 \end{vmatrix}$	9 8	9			
		Don't er		-					
authoriz	that the above numeric entry is my PIN, which is my signature for the electronic individual income ta ed 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 re	turn in a	accord	lanće v				
ERO's	signature ► Date ►								
	ERO Must Retain This Form — See Instructions								
	Don't Submit This Form to the IRS Unless Requested To D	o So							

# Department of the Treasury—Internal Revenue Service U.S. 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	Dec. 31, 2022, or other tax year begin	ining	, 2022,	ending			, 20	.	See separate instructions.
Filing Status		Single Married filing ser	, ,	,	ng surviving		,		state	☐ Trust
Check only one box.										
Your first name	and i	middle initial	Last na	ame				Your i		fying number tions)
VISHNU PR	RIYA	1	VELA	MURI				822	-47	-2729
Home address	(numl	per and street). If you have a P.O. bo	x, see ins	structions.						Apt. no.
11462 FLO	YD					20	4			
City, town, or p	ost of	ffice. If you have a foreign address, a	also comp	lete spaces below.			State		ZIP	code
OVERLAND	PAR	K					KS		66	210
Foreign country	nam	е	Foreig	n province/state/county			Foreign	postal c	ode	
Digital Assets		ny time during 2022, did you: (a) recerwise dispose of a digital asset (or a						or (b) sell		hange, gift, or
Dependents							(4) C	heck the b	ox if qu	ualifies for (see inst.):
(see instructions):		(A) 5: 1		(2) Dependent's	(a) D		Ch	nild tax cre	dit	Credit for other
	-	(1) First name Last name	е	identifying number	(3) Relation	Relationship to you				dependents
If more than four										
dependents, see										
instructions and check here										
	4 -	Table and the section of the section		Carl mark and					.	141 100
Income	1a	Total amount from Form(s) W-2, bo	,	,						141,190.
Effectively	b	Household employee wages not re	•	( )						
Connected	C	Tip income not reported on line 1a	`	,				. 10		
With U.S.	d	Medicaid waiver payments not rep		` '	,			. 10		
Trade or	e	Taxable dependent care benefits for		*				. 10		
Business	f	Employer-provided adoption benef		·				. 1		
Attach	g	Wages from Form 8919, line 6 . Other earned income (see instructi						. 19		
Form(s) W-2,	h :	Reserved for future use	,		1	1i		. !!	1	
1042-S, SSA-1042-S,	i	Reserved for future use			_	11		. 1		
RRB-1042-S,	j	Total income exempt by a treaty from			1					
and 8288-A	k	line 1(e)		,		ık				
here. Also attach	z	Add lines 1a through 1h				IK		. 1	,	141,190.
Form(s)	2a		 2a ∣	1		· ·		. 21		
1099-R if	3a		Ba Ba		dinary divid			. 31		
tax was withheld.	4a		ta		kable amou					
If you did not	<del>т</del> а 5а	_	5a		kable amou					
get a Form	6	Reserved for future use								
W-2, see	7	Capital gain or (loss). Attach Sched								
instructions.	8	Other income from Schedule 1 (Fo	•	, ,	•					-9,210.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and								131,980.
	10	Adjustments to income:		, , , , , , , , , , , , , , , , , , ,						
	а	From Schedule 1 (Form 1040), line	26		1	0a				
	b	Reserved for future use				0b				
	C	Reserved for future use				0c				
	d	Enter the amount from line 10a. Th						. 10	d	
	11	Subtract line 10d from line 9. This is	•	•						131,980.
	12	Itemized deductions (from Sched								
		deduction (see instructions)				Std Dedn	.US/India.Ti		2	12,950.
	13a	Qualified business income deducti				3a				
	b	Exemptions for estates and trusts			_	3b				
	C	Add lines 13 and 13b								
	14 15	Add lines 12 and 13c		ontor 0. This is your to				. 14		12,950. 119 030
			1 11 11-00	EULEC FUE THIS IS WHITE TO	variet ilit.U	1877		1 1 2		

Form 1040-NR (2	2022)										Page 2
Tax and	16	Tax (see instructions). Check if any from Fo	orm(s): <b>1</b> 88	314 <b>2</b> [	4972	3 [			16		22,403.
Credits	17	Amount from Schedule 2 (Form 1040), line	∋3						17		0.
	18	Add lines 16 and 17							18		22,403.
	19	Child tax credit or credit for other depend	ents from Sched	ule 8812 (Fo	rm 104	0)			19		
	20	Amount from Schedule 3 (Form 1040), line	98						20		
	21	Add lines 19 and 20							21		
	22	Subtract line 21 from line 18. If zero or les	s, enter -0						22	:	22,403.
	23a	Tax on income not effectively connected v Schedule NEC (Form 1040-NR), line 15				23a					
	b	Other taxes, including self-employment to line 21	*	`	′′	23b					
	С	Transportation tax (see instructions) .				23c					
	d	Add lines 23a through 23c							23d		
	24	Add lines 22 and 23d. This is your total to							24	2	22,403.
Payments	25	Federal income tax withheld from:									
•	а	Form(s) W-2				25a	24	,613.			
	b	Form(s) 1099			. [	25b					
	С	Other forms (see instructions)				25c					
	d	Add lines 25a through 25c							25d	2	24,613.
	е	Form(s) 8805							25e		
	f	Form(s) 8288-A							25f		
	g	Form(s) 1042-S							25g		
	26	2022 estimated tax payments and amoun	t applied from 20	21 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	e 15		. [	31					
	32	Add lines 28, 29, and 31. These are your	total other paym	ents and re	fundal	ole credi	ts		32		
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32.	These are your <b>to</b>	otal paymen	ıts .				33	2	24,613.
Refund	34	If line 33 is more than line 24, subtract line	e 24 from line 33.	This is the a	amount	you <b>ove</b>	rpaid		34		2,210.
	35a	Amount of line 34 you want refunded to							35a		2,210.
Direct deposit?	b	Routing number 2 7 2 4 7 6			. 🗀 (	Checking	, <b>X</b>	Savings			
See instructions.	d	Account number 0 0 0 2 0 1									
	е	If you want your refund check mailed to a	n address outsic	de the United	d State	s not sho	wn on	page 1,			
		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.			ions .				37		
	38	Estimated tax penalty (see instructions)				38					
Third	,	u want to allow another person to discuss	this return with th	ne IRS? See	instruc	tions.	Y€	es. Comp	lete be	ow.	⊠ No
Party	Designee's Phone Personal identifi						ication				
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 proparer (other than taxpayer).										
Sign		•				u on an ini	omatio			•	•
-	Your	signature	Date	Your occup	pation			I .		,	an Identity er it here
Here				SOFTWAI	RE EI	IGINEE	:R		inst.)	1 114, 6110	
ŀ	Phone	e no.	Email address					,===	,		
Daid			r's signature			Date		PTIN		Check	if:
Paid	•	·	RIYA RAM SAGAH	R GUPTA TA	LLAM	04/14/	2023	P0208	2703		 f-employed
Preparer		sname GLOBAL TAXES LLC	2110111			,/		Phone n			5-9522
Use Only	Firm's address 245 DOONEY OF E DDINGWICK NIT 08816 Firm's FIN								<u> </u>		

#### **SCHEDULE 1** (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074 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.

Name	(s) shown on Form 1040, 1040-SR, or 1040-NR	ocial security number				
VISH	NU PRIYA VELAMURI		822-4	7-27	729	
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. Att	Ε.	5	-9,210.		
6	Farm income or (loss). Attach Schedule F			6		
7	Unemployment compensation			7		
8	Other income:					
а	Net operating loss	8a (	)			
b	Gambling	8b				
С	Cancellation of debt	8c				
d	Foreign earned income exclusion from Form 2555	8d (	)			
е	Income from Form 8853	8e				
f	Income from Form 8889	8f				
g	Alaska Permanent Fund dividends	8g				
h	Jury duty pay	8h				
i	Prizes and awards	8i				
j	Activity not engaged in for profit income	8j				
k	Stock options	8k				
ı	Income from the rental of personal property if you engaged in the rental					
	for profit but were not in the business of renting such property	81				
m	Olympic and Paralympic medals and USOC prize money (see					
	instructions)	8m				
n	Section 951(a) inclusion (see instructions)	8n				
0	Section 951A(a) inclusion (see instructions)	80				
р	Section 461(I) excess business loss adjustment	8p				
q	Taxable distributions from an ABLE account (see instructions)	8q				
r	Scholarship and fellowship grants not reported on Form W-2	8r				
S	Nontaxable amount of Medicaid waiver payments included on Form		,			
	1040, line 1a or 1d	8s (	)			
t	Pension or annuity from a nonqualifed deferred compensation plan or	0.4				
	a nongovernmental section 457 plan	8t				
	Wages earned while incarcerated	8u				
Z	Other income. List type and amount:	0_				
0	Total other income. Add lines 8a through 8z	8z		9		
9	rotal other income. Add lines oa through oz			<b>9</b>		

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

-9,210.

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 <b>adjustments to income</b> . Enter here an Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	
	Form 1040 or 1040-on, little 10, or Form 1040-inn, little 10a		20	

#### **SCHEDULE 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

on Schedule D (Form 1040).

Form 4797, or both.

Name shown on Form 1040-NR

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

<b>2022</b>	)
Attachment Sequence No. <b>7</b>	3

Your identifying number

VISHNU PRIYA VELAMURI 822-47-2729 Enter amount of income under the appropriate rate of tax. See instructions. (d) Other (specify) (a) 10% (c) 30% **Nature of Income (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 3 4 Motion picture or TV copyright royalties . . . . . . 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.

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 VISHNU PRIYA VELAMURI 822-47-2729 Α Of what country or countries were you a citizen or national during the tax year? INDIA 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? . . . . . . X No Were you ever: ☐ Yes X No 1. A U.S. citizen? X No 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 \_\_\_. Yes 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 Κ Yes X No 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. (a) Country (b) Tax treaty article (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 No 2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes X 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.)

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.

2022	
Attachment Sequence No. <b>13</b>	

OMB No. 1545-0074

Name(s	) shown on return					Y	our social se	ecurity n	umber
VISH	NU PRIYA VELAMURI					8	822-47-	2729	
Part	Note: If you are in the business of renting persor rental income or loss from Form 4835 on page	onal property, i 2, line 40.	use <b>Schedul</b>						
	Did you make any payments in 2022 that would re								⊠ No
B	f "Yes," did you or will you file required Form(s) 1	099?						☐ Yes	□ No
1a	Physical address of each property (street, city,	state, ZIP co	ode)						
A	VIDYA NAGAR HYDERABAD TELANGANA								
B	VIDIA NAGAR HIDERABAD IELANGANA	IN 30004	14						
	Type of Droporty 0 For each reptal real eat	ata proparti	liatad		Fai	r Rental	Personal	lloo	
ID	Type of Property (from list below)  2 For each rental real est above, report the numb					Days	Days	USE	QJV
A	gersonal use days. Che			Α		365	Dayo	0	
B	if you meet the requirer	ments to file	as a	В		303		0	
C	qualified joint venture.	See instruction	ons.	C					-
	of Property:								
	Single Family Residence 3 Vacation/Short-	Term Bental	5 Lan	d	7 (	Self-Rental			
	Multi-Family Residence 4 Commercial	i emi nema	6 Roy				20)		
	Willing Residence 4 Commercial		U HOY	aities		Other (describ			
						Properties	s:		
Incom				Α		В		(	C
3	Rents received		3	7	00.				
4	Royalties received	4	4						
Exper	ises:								
5	Advertising		5						
6	Auto and travel (see instructions)		6						
7	Cleaning and maintenance		7	1,0	00.				
8	Commissions	8	В						
9	Insurance		9						
10	Legal and other professional fees	<u>1</u>	0						
11	Management fees	1	1	8	00.				
12	Mortgage interest paid to banks, etc. (see instru	uctions) 1	2						
13	Other interest	1	3						
14	Repairs	1	4	2,3	10.				
15	Supplies	1	5	2,8	40.				
16	Taxes	1	6						
17	Utilities	1	7	2,9	60.				
18	Depreciation expense or depletion	<u>1</u>	8						
19	Other (list)		9						
20	Total expenses. Add lines 5 through 19	2	20	9,9	10.				
21	Subtract line 20 from line 3 (rents) and/or 4 (roy	alties). If							
	result is a (loss), see instructions to find out if y								
	file Form 6198	2	21	-9,2	10.				
22	Deductible rental real estate loss after limitation								
	on Form 8582 (see instructions)		22 (	-9,21	10.)(		)(		
23a	Total of all amounts reported on line 3 for all rer				23a		700.		
b	Total of all amounts reported on line 4 for all roy		es		23b				
С	Total of all amounts reported on line 12 for all p	•			23c				
d	Total of all amounts reported on line 18 for all p	•			23d				
е	Total of all amounts reported on line 20 for all p	•			23e	9,	910.		
24	<b>Income.</b> Add positive amounts shown on line 2						24		
25	Losses. Add royalty losses from line 21 and renta	l real estate lo	osses from I	ine 22. E	nter to	tal losses here	25 (		9,210.
26	Total rental real estate and royalty income of								
	here. If Parts II, III, IV, and line 40 on page 2								
	Schedule 1 (Form 1040), line 5. Otherwise, inclu	ıde this amoı	unt in the to	otal on li	ne 41 d	on page 2 .	26		-9,210.