## Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### IRS e-file Signature Authorization

► ERO must obtain and retain completed Form 8879.

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

OMB No. 1545-0074

Subm	ission Identification Number (SID)				
Taxpay	er's name	Social securit	ty numb	er	
ALO	K KUMAR	800-25	-6203	3	
Spouse	's name	Spouse's soc	ial secu	rity numbe	r
Part	Tax Return Information — Tax Year Ending December 31, 2022 (Enter	year you a	re aut	horizing	.)
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		<u>,593.</u>
2	Total tax		2	6	<u>,535.</u>
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099		3		,200.
4	Amount you want refunded to you		4	4	,665.
5	Amount you owe		5		
Part	Taxpayer Declaration and Signature Authorization (Be sure you get and ke penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended)				
to send for any Agent payme author payme busine taxes person Electro	(original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmid my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for reject delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U. to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indient 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 nt, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requises days prior to the payment (settlement) date. I also authorize the financial institutions involved in the to receive confidential information necessary to answer inquiries and resolve issues related to the public light of the public representation number (PIN) below is my signature for the income tax return (original or amended) I are public at a substant of the public representation of the public represent	ction of the tr S. Treasury a cated in the ta n to debit the the authoriza ests must be processing of ayment. I furt	ransmis and its d ax preparently to ation. To receive the election acle	sion, (b) the esignated aration so this according revoke red no late actronic parknowledge.	ne reason Financial ftware for ount. This (cancel) a er than 2 ayment of e that the
Taxpa	ayer's PIN: check one box only	5	6 2	0 3	
×	I authorize GLOBAL TAXES LLC to enter or generate r  FRO firm name  signature on the income tax return (original or amended) I am now authorizing.	ny PIN └── En	ter five o	digits, but r all zeros	as my
	I will enter my PIN as my signature on the income tax return (original or amended) I am not if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methology.				
Your	signature ▶ Date ▶				
Spous	se's PIN: check one box only				
	I authorize to enter or generate r	ny PIN			as my
	ERO firm name	Ent		ligits, but	,
	signature on the income tax return (original or amended) I am now authorizing.	do	n't enter	r all zeros	
	I will enter my PIN as my signature on the income tax return (original or amended) I am no if you are entering your own PIN <b>and</b> your return is filed using the Practitioner PIN methology.				
Spous	se's signature ▶ Date ▶				
	Practitioner PIN Method Returns Only—continue below				
Part	III Certification and Authentication — Practitioner PIN Method Only				
ERO's	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 er all ze	1 9 8	3 9
author	y that the above numeric entry is my PIN, which is my signature for the electronic individual income ta ized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submements of the Practitioner PIN method and <b>Pub. 1345</b> , Handbook for Authorized IRS <i>e-file</i> Providers of In	tting this retu	ırn in a	ccordance	
ERO's	s signature ► Date ►				
	ERO Must Retain This Form — See Instructions				

Don't Submit This Form to the IRS Unless Requested To Do 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	an. 1–E	Dec. 31, 2022, or other tax year beg	inning	, 2022,	ending	,	20	instructions.		
Filing Status		Single Married filing s		•	ng surviving spouse	` ,	☐ Esta	_		
Check only one box.		you cnecked the QSS box, enter the	cniid's nan	ne if the qualifying persoi	n is a child but not yo	our aepend	ent:			
Your first name	e and	middle initial	Last na	ame				our identifying number see instructions)		
ALOK			KUMA	.R			800-2	25-6203		
	(num	ber and street). If you have a P.O. b						Apt. no.		
1365 NE					Ј3	03				
City, town, or	post o	ffice. If you have a foreign address,	also comp	olete spaces below.		State	- 2	ZIP code		
PULLMAN		,	·	·		WA		99163		
Foreign countr	y nam	ie	Foreig	n province/state/county		Foreign p	ostal cod			
Digital Asset		ny time during 2022, did you: (a) re					r (b) sell, e			
Danandant	+	3es a.epese e. a a.ga. aeser (e.	<u> </u>	l a digital acce				if qualifies for (see inst		
Dependent (see instructions				(2) Dependent's		1 1	d tax credit	Cradit for ather		
(See Instructions	"·	(1) First name Last name	me	identifying number	(3) Relationship to y	ou Crill	u tax credit	dependents		
If more the f										
If more than four dependents, se										
instructions and										
check here										
Income	1a	Total amount from Form(s) W-2,	box 1 (see i	instructions)			. 1a	70,860.		
Effectively	b	Household employee wages not	reported or	n Form(s) W-2			. 1b			
Connected	С	Tip income not reported on line 1	a (see instr	ructions)			. 1c			
With U.S.	d	Medicaid waiver payments not re	ported on I	Form(s) W-2 (see instruct	tions)		. 1d			
Trade or	е	Taxable dependent care benefits	from Form	2441, line 26			. 1e			
Business	f	Employer-provided adoption ben	efits from F	Form 8839, line 29 .			. 1f			
	g	Wages from Form 8919, line 6 .					. 1g			
Attach Form(s) W-2,	h	Other earned income (see instruc	tions) .				. 1h			
1042-S,	i	Reserved for future use								
SSA-1042-S,	j	Reserved for future use	. 1j							
RRB-1042-S, and 8288-A	k	Total income exempt by a treaty								
here. Also		line 1(e)			1k					
attach	z	Add lines 1a through 1h					. 1z	70,860.		
Form(s) 1099-R if	2a	Tax-exempt interest	2a	<b>b</b> Tax	cable interest		. 2b			
tax was	3a	Qualified dividends	3a	<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	6	Reserved for future use		<del></del>			. 6			
W-2, see instructions.	7	Capital gain or (loss). Attach Scho	edule D (Fo	orm 1040) if required. If n	ot required, check he	ere [	7			
	8	Other income from Schedule 1 (F	. 8	-8,267						
	9	Add lines 1z, 2b, 3b, 4b, 5b, 7, ar	. 9	62,593.						
	10	Adjustments to income:								
	а	From Schedule 1 (Form 1040), lin	e 26		10a					
	b	Reserved for future use								
	С	Reserved for future use								
	d	Enter the amount from line 10a. 7					. 10d			
	11	Subtract line 10d from line 9. This	,	•			-	62,593.		
	12	Itemized deductions (from Scho	-					52,555		
		deduction (see instructions)	aty 12	12,950.						
	13a	Qualified business income deduc			1 1			12,330		
	b	Exemptions for estates and trusts								
	c	Add lines 13a and 13b					. 13c			
	14							12,950		
	15	Subtract line 14 from line 11. If ze					15	49.643		

Tax and	16	Tax (see instructions). Check if any	from For	rm(s): <b>1</b> $\square$ 88	<b>2</b> 2 497	2 3	₃ 🗆		16	6 <b>,</b> 535.
Credits	17	Amount from Schedule 2 (Form 1	040), line	3					17	0.
	18	Add lines 16 and 17							18	6 <b>,</b> 535.
	19	Child tax credit or credit for other	depende	ents from Sched	ule 8812 (Form 10	40) .			19	
	20	Amount from Schedule 3 (Form 1	040), line	8					20	
	21	Add lines 19 and 20							21	
	22	Subtract line 21 from line 18. If ze	ro or less	s. enter -0					22	6,535.
	23a	Tax on income not effectively con Schedule NEC (Form 1040-NR), li	nected w	rith a U.S. trade	or business from					
	b	Other taxes, including self-emplo				23a			-	
		line 21				23b				
	С	Transportation tax (see instruction	ns)			23c				
	d	Add lines 23a through 23c							23d	
	24	Add lines 22 and 23d. This is you	total ta	x					24	6,535.
Payments	25	Federal income tax withheld from	:							
•	а	Form(s) W-2				25a	11	,200.		
	b	Form(s) 1099				25b				
	С	Other forms (see instructions) .				25c				
	d	Add lines 25a through 25c							25d	11,200.
	e	Form(s) 8805							25e	
	f	Form(s) 8288-A							25f	
	g g	Form(s) 1042-S							25g	
	26	2022 estimated tax payments and							26	
	27	Reserved for future use				27			20	
									-	
	28	Additional child tax credit from So		•		28			-	
	29	Credit for amount paid with Form				29				
	30	Reserved for future use				30				
	31	Amount from Schedule 3 (Form 1	, .			31				
	32	Add lines 28, 29, and 31. These a	-						32	
	33	Add lines 25d, 25e, 25f, 25g, 26,							33	11,200.
Refund	34	If line 33 is more than line 24, sub					-		34	4,665.
	35a	Amount of line 34 you want refun							35a	4,665.
Direct deposit?	b	Routing number 0 5 1 4 0 0 5 4 9 c Type: ☑ Checking ☐ 5								
See instructions.	d	Account number 3 0 8 0	4 7	2 9 5 8						
	е	If you want your refund check ma								
	36	Amount of line 34 you want <b>appli</b>				36			1	
Amount	37	Subtract line 33 from line 24. This								
You Owe		For details on how to pay, go to v		-	see instructions.				37	
Tou Owe	38	Estimated tax penalty (see instruc	_	-		38			0.	
Third		u want to allow another person to					□ Ve	s. Compl	lete hel	ow. 🗵 No
Party	Design	•	aioodoo ti	Phone		0110110.		nal identifi		····
Designee	name						numbe		cation	
zooigiioo	Under	penalties of perjury, I declare that I have they are true, correct, and complete. De	e examined	d this return and a			statements	s, and to th		
Sign										ent you an Identity
_	Yours	signature		Date	Your occupation					PIN, enter it here
Here					ENGINEER			l l	inst.)	
	Phone	e no.		Email address				,	,	
Deid		<u> </u>	Preparer'	's signature		Date		PTIN		Check if:
Paid	•		•	Ü	GUPTA TAT.T.AM	04/1	7/2023	P02082	2703	Self-employed
Preparer								Phone n		78) 965 <b>-</b> 9522
Use Only								Firm's E		<del>78) 965-9522</del> 4-3171965
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816							1 11111 9 E		- JIIIJUJ

Form 1040-NR (2022)

#### SCHEDULE 1 (Form 1040)

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

OMB No. 1545-0074

2022

Attachment
Seguence 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.

internal nevenue service	_		Sequence No. <b>U</b>
Name(s) shown on Fo	orm 1040, 1040-SR, or 1040-NR	Your soc	ial security number
ALOK KUMAR		800-25	-6203

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. Atta	ch Schedule E .	5	-8,267.
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			
	,	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 (	<u>)</u>	
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	a nongovernmental section 457 plan	8t	-	
u		8u		
Z	Other income. List type and amount:			
•		8z		
9	Total other income. Add lines 8a through 8z		9	0.065
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR,	or 1040-NK, line 8	10	-8,267.

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

Name shown on Form 1040-NR

Department of the Treasury Internal Revenue Service

ALOK KUMAR

Your identifying number 800-25-6203

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%	(d) Other (specify)		
						(4) 1070	(b) 1070	(0) 0070	%	%	
1	Dividends and divide										
а	Dividends paid by U		•		1a						
b	Dividends paid by fo	reign (	corporations		1b						
С	Dividend equivalent p	aymer	nts received with respect to section 871(m) tr	ansactions	1c						
2	Interest:										
а	Mortgage				2a						
b	Paid by foreign corp	oration	ns		2b						
С	Other				2c						
3	Industrial royalties (p	atents	s, trademarks, etc.)		3						
4	Motion picture or TV	соруг	ight royalties		4						
5	Other royalties (copy	rights	recording, publishing, etc.)		5						
6	Real property incom	e and	natural resources royalties		6						
7	Pensions and annuit	ies .			7						
8	Social security bene-	fits .			8						
9			elow		9						
10	Gambling—Resident If zero or less, ente	ts of C <b>r -0</b>	anada only. Enter net income in column (c)								
а	Winnings										
b	Losses				10c						
11	Gambling winnings	-Resid	lents of countries other than Canada.		11						
12											
12					12						
10			columns (a) through (d)		13						
13	_		. , ,		14						
14 15			tax at top of each column			through (d) of line 1	1 Enter the total her	and on Form 1040	-NR. line 23a <b>15</b>		
15	rax on income not e	Hectiv	Capital Gains and		. ,	- · · ·			-INITION, IIITIE 23a   13		
Entor	nly the capital gains and	40	•	LUSSES I	10111	Jaies of Excite	Tribpes of Froper	L <b>y</b>		() 0.000	
losses fexchan	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 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).	
effectiv	ely connected with a U.S.										
	ss. Do not include a gain on disposing of a U.S. real										
propert	y interest; report these nd losses on Schedule D										
(Form 1	040).										
	property sales or ges that are effectively								†		
connec	ted with a U.S. business	17	Add columns (f) and (g) of line 16					17	( )		
on Schedule D (Form 1040), Form 4797, or both.			Capital gain. Combine columns (f) and (								

# 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 ALOK KUMAR 800-25-6203 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 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.

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

Attachment Sequence No.

2022 Attachment Sequence No. 13

OMB No. 1545-0074

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

Your social security number

ALO	K KUMAR					8	00-25	6203	
Par	Note: If you are in the business of renting personal proper rental income or loss from Form 4835 on page 2, line 40.	ty, use	Schedule						
	Did you make any payments in 2022 that would require you f "Yes," did you or will you file required Form(s) 1099?					structions			
1a	Physical address of each property (street, city, state, ZIF								
A	10/2 HARISHABHA ROAD ANANDAPURI, BARRAC			1 21	DNDC	ANAC MEC	т рги		700122
B	10/2 HARISHADHA KOAD ANANDAPORI, BARKAC	NPOF	NORTH	1 24	PARG	ANAS , WES	I DEIN	GAL II	1 /00122
С									
1b	Type of Property (from list below)  2 For each rental real estate properabove, report the number of fair	rty list rental	ted and		Fa	nir 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	quained joint venture. See institu	CLIONS	·	С					
Туре	of Property:								
1	Single Family Residence 3 Vacation/Short-Term Ren	tal	5 Land			Self-Rental			
2	Multi-Family Residence 4 Commercial		6 Roya	ılties	8	Other (describe	e)		
						Properties			
Incor	20.			Α		B	<u> </u>		С
3	Rents received	3			92.				
4	Royalties received	4			,,,,,				
Expe		<u> </u>							
5	Advertising	5							
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		1,5	24.				
8	Commissions	8		, -					
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11		2,3	314.				
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14		2,0	14.				
15	Supplies	15			98.				
16	Taxes	16							
17	Utilities	17		1,3	09.				
18	Depreciation expense or depletion	18							
19	Other (list)	19							
20	Total expenses. Add lines 5 through 19	20		8,9	59.				
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	21		-8,2	67				
22	Deductible rental real estate loss after limitation, if any,	21		0,2	01.				
	on Form 8582 (see instructions)	22	(	-8,26		(	)(		)
23a	Total of all amounts reported on line 3 for all rental prope				23a	(	592.		
b	Total of all amounts reported on line 4 for all royalty prop	erties			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				
е	Total of all amounts reported on line 20 for all properties				23e	8,9	959.		
24	Income. Add positive amounts shown on line 21. <b>Do no</b>		•				24		0 000
25	Losses. Add royalty losses from line 21 and rental real estat						25 (		8,267.)
26	Total rental real estate and royalty income or (loss). Ohere. If Parts II, III, IV, and line 40 on page 2 do not Schedule 1 (Form 1040), line 5. Otherwise, include this are	apply	to you, a	also ei	nter th	nis amount on	26		-8,267.