8879 Form

(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

Internal Revenue Service	adon.
Submission Identification Number (SID)	
Taxpayer's name	Social security number
AMULYA CHAVA	326-65-7205
Spouse's name	Spouse's social security number
·	2 (Enter year you are authorizing.)
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.	4 04 222
1 Adjusted gross income	
 Total tax	-
4 Amount you want refunded to you	
5 Amount you owe	1/3/31
Part II Taxpayer Declaration and Signature Authorization (Be sure you go	et and keep a copy of your return)
Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or	
to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I author Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution accompayment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellabusiness days prior to the payment (settlement) date. I also authorize the financial institutions involv taxes to receive confidential information necessary to answer inquiries and resolve issues related personal identification number (PIN) below is my signature for the income tax return (original or ame	rize the U.S. Treasury and its designated Financial count indicated in the tax preparation software for all institution to debit the entry to this account. This terminate the authorization. To revoke (cancel) a cation requests must be received no later than 2 and in the processing of the electronic payment of the to the payment. I further acknowledge that the
Electronic Funds Withdrawal Consent.	
Taxpayer's PIN: check one box only	5 7 2 0 5
X I authorize GLOBAL TAXES LLC to enter or g	enerate my PIN Enter five digits, but
signature on the income tax return (original or amended) I am now authorizing.	don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner F below.	
Your signature ▶	Date ▶
Occupate BINk about our bounds	
Spouse's PIN: check one box only	. 500
I authorize to enter or g	enerate my PIN as my
signature on the income tax return (original or amended) I am now authorizing.	Enter five digits, but don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner F below.	
Charles de nimentons N	No. 10 Per
Spouse's signature ► Practitioner PIN Method Returns Only—continue	Date >
Part III Certification and Authentication — Practitioner PIN Method Only	e below
Part III Certification and Address Cation — Practitioner Pilv Method Only	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 2 4 9 6 6 1 9 8 9 Don't enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Provided in the Practition PIN method in the Practition PIN method in the Practition PIN method in the P	am submitting this return in accordance with the
ERO's signature ▶ □	Date ▶
ERO Must Retain This Form — See Instruct	

Don't Submit This Form to the IRS Unless Requested To Do So

E 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2022

OMB No. 1545-007

IRS Use Only—Do not write or staple in this space.

Filing Status	s 🔀 🤅	Single Married filing jointly	Marrie	ed filing separately	(MFS)	☐ Head of	household (H	OH)		ifying surv	iving		
Check only	If vo	ou checked the MFS box, enter the	nama of v	our angues If you	ı obook	rad tha UOU a	r OSS boy o	ator the		ise (QSS)	o qualifyina		
one box.		son is a child but not your depender		rour spouse. If you	CHECK	teu tile non o	QSS DOX, el	itei tiie	Cilliu S	name ii uii	= qualifyirig		
Your first name		· '	Last nai	me				,	Vour so	cial security	v number		
	and m	iddle ilitidi	CHAV						326-65-7205				
AMULYA If joint return s	nouse,	s first name and middle initial	Last nai						Spouse's social security number				
ii joint letain, s	pouse	s ili st riai ile ana midale iliitiai	Lastrial	THE STATE OF THE S					opouse .	3 300iai 300	unity number		
Home address	(numbe	er and street). If you have a P.O. box, se	e instructio	ons.			Apt. no.		Presider	ntial Flection	n Campaign		
9361 TH	•	• •					304	+	Check here if you, or your				
		ce. If you have a foreign address, also c	omplete si	paces below.	Sta	ite	ZIP code		•	٠,	tly, want \$3		
MEMPHIS		, , , , , , , , , , , , , , , , , , ,		,	TI		38125	to go t			Checking a change		
Foreign countr	v name		F	Foreign province/sta			Foreign posta			or refund.	Jilaliye		
,				5 P		,				You	Spouse		
Digital	At ar	ny time during 2022, did you: (a) re	ceive (as	a reward, award.	or pavr	ment for prope	rtv or service	es): or (l	n) sell.				
Assets		ange, gift, or otherwise dispose of					-			Yes	X No		
Standard		eone can claim: You as a d					, ,						
Deduction	_	Spouse itemizes on a separate retu		•		•							
A /D!: I	-	<u> </u>		_					4050				
Age/Blindnes	-		1958		pouse		rn before Jar			Is bli	instructions):		
Dependent				(2) Social secu	rity	(3) Relationsh to you	iib I , ,			,	iristractions). ier dependents		
If more than four	(1) F	(1) First name Last name		Humber		to you	Chile	tax cre	ait	Credit for oth	er dependents		
dependents,										L	-		
see instruction	s										-		
and check here	1 —												
	10	Total amount from Form(s) W 2	hov 1 (00)	instructions)					10	1 1 0	<u></u>		
Income	1a	Total amount from Form(s) W-2, I	,	,					1a		3,555.		
Attach Form(s)	b	Household employee wages not							1b 1c				
W-2 here. Also	c	F											
attach Forms W-2G and	d												
1099-R if tax	e f	Taxable dependent care benefits from Form 2441, line 26											
was withheld.		Employer-provided adoption benefits from Form 8839, line 29											
If you did not get a Form	g h	Wages from Form 8919, line 6 .							1g 1h		0.		
W-2, see		Other earned income (see instructions)											
instructions.	z	Add lines 1a through 1h	(200 111211	uctions)					1z	10	3,555.		
Attach Sch. B		Tax-exempt interest	2a		 b Т	axable interes	 +		2b		<u> </u>		
if required.	3a	Qualified dividends	3a			Ordinary divide			3b				
	4a	IRA distributions	4a			axable amoun			4b				
Standard	5a	Pensions and annuities	5a			axable amoun			5b				
Deduction for—	6a	Social security benefits	6a			axable amoun			6b				
Single or Married filing	C	If you elect to use the lump-sum		method check he									
separately,	7	Capital gain or (loss). Attach Scho						. –	7	1			
\$12,950 Married filing	8	other income from Schedule 1, line 10							8	<u> </u>	9,332.		
jointly or Qualifying	9	,							9		9 , 332.		
surviving spouse,	10	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income								1			
\$25,900 • Head of	11	Subtract line 10 from line 9. This							10	9	4,223.		
household,	12	Standard deduction or itemized		-					12		2,950.		
\$19,400 If you checked	13	Qualified business income deduc)5-A			13		_, _,		
any box under Standard	14	Add lines 12 and 13							14		2,950.		
Deduction,	15	Subtract line 14 from line 11. If ze							15		1,273.		
see instructions.	l	Castillation of the Esta of Today Street of This is your whallow in our in the Street of Today											

	Page 2	
13,	Page 2	
13,	498.	
1.0	400	
13,	498.	
1 2	0.	
13,	498.	
17.	574.	
± , ,		
17,	574.	
4,	076.	
4,	574. 076.	
× No		
× 140		

Form 1040 (2022) **Tax** (see instructions). Check if any from Form(s): **1** 8814 **2** 4972 3 16 16 Tax and **Credits** 17 Amount from Schedule 2, line 3 17 Add lines 16 and 17 18 18 19 Child tax credit or credit for other dependents from Schedule 8812 19 20 Amount from Schedule 3, line 8 20 21 Add lines 19 and 20 21 22 Subtract line 21 from line 18. If zero or less, enter -0-22 23 Other taxes, including self-employment tax, from Schedule 2, line 21 23 Add lines 22 and 23. This is your total tax 24 24 **Payments** 25 Federal income tax withheld from: 17,574. Form(s) W-2 . 25a а Form(s) 1099 25b b Other forms (see instructions) 25c С 25d d Add lines 25a through 25c 26 2022 estimated tax payments and amount applied from 2021 return 26 If you have a 27 Earned income credit (EIC) 27 qualifying child, attach Sch. EIC. 28 Additional child tax credit from Schedule 8812 28 29 American opportunity credit from Form 8863, line 8. 29 30 30 31 Amount from Schedule 3, line 15 31 32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits 32 33 Add lines 25d, 26, and 32. These are your total payments 33 34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 34 Refund Amount of line 34 you want refunded to you. If Form 8888 is attached, check here 35a 35a Routing number 0 1 1 9 0 0 2 5 4 Direct deposit? b **c** Type: X Checking Savings See instructions. Account number 3 8 5 0 2 2 5 2 4 7 7 d 36 Amount of line 34 you want applied to your 2023 estimated tax . . . 36 Amount 37 Subtract line 33 from line 24. This is the amount you owe. You Owe For details on how to pay, go to www.irs.gov/Payments or see instructions . 37 Estimated tax penalty (see instructions) Third Party Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. Designee Designee's Phone Personal identification number (PIN) Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and Sign belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Here If the IRS sent you an Identity Your signature Date Your occupation Protection PIN, enter it here (see inst.) IT DEVELOPER Joint return? See instructions. If the IRS sent your spouse an Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Keep a copy for Identity Protection PIN, enter it here your records. (see inst.) Phone no. (475)775-0200Email address AMULYACHAVA1995@GMAIL.COM Preparer's name Preparer's signature PTIN Check if: Date **Paid** Self-employed SYAM PRIYA RAM SAGAR GUPTA TALLAM SYAM PRIYA RAM SAGAR GUPTA TALLAM 02/01/2023 P02082703 **Preparer** Phone no. (678) 965-9522 GLOBAL TAXES LLC Firm's name Use Only 245 ROONEY CT E BRUNSWICK NJ 08816 88-2145487 Firm's address Firm's EIN

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.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

AMULYA CHAVA

Part I Additional Income

Гаг	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	-9,332.
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		8c		
d		8d ()		
е	<u> </u>	8e		
f	Income from Form 8889	8f		
g	F	8g		
h	, , , , ,	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	· • • • • • • • • • • • • • • • • • • •	8k		
1	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		8n		
0		80		
р		8p		
q	· · · · · · · · · · · · · · · · · · ·	8q p8		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
S	Nontaxable amount of Medicaid waiver payments included on Form			
	· · · · · · · · · · · · · · · · · · ·	8s ()		
t	Pension or annuity from a nonqualifed deferred compensation plan or			
	· · · · · · · · · · · · · · · · · · ·	8t		
u	5	8u		
Z				
_		8z		
9	Total other income. Add lines 8a through 8z		9	
0	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR,	or 1040-NR, line 8	10	-9,332.

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

Par	Adjustments to Income			
11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-t			
	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)	24a		
b	Deductible expenses related to income reported on line 8I from the			
	rental of personal property engaged in for profit	24b		
С	Nontaxable amount of the value of Olympic and Paralympic medals			
		24c		
d		24d		
е	Repayment of supplemental unemployment benefits under the Trade			
		24e		
f		24f		
g	, , , , , , , , , , , , , , , , , , , ,	24g		
h	Attorney fees and court costs for actions involving certain unlawful			
	·	24h	-	
i	Attorney fees and court costs you paid in connection with an award			
	from the IRS for information you provided that helped the IRS detect			
	F	24i	-	
j	<u> </u>	24j	-	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form			
		24k	-	
Z	Other adjustments. List type and amount:	na_		
05		24z	05	
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income .		00	
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

BAA

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

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

Internal Revenue Service Name(s) shown on return

Department of the Treasury

Your social security number 326-65-7205

AMU1	LYA CHAVA						326-6	5-7205		
Par	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.			C. See	instru	ctions. If you a	re an indiv	vidual, rep	ort farm	
	Did you make any payments in 2022 that would require you)
В	f "Yes," did you or will you file required Form(s) 1099? .							. 🗌 Ye	es 🗌 No)
1a	Physical address of each property (street, city, state, ZIF	code	e)							
Α	JUBILIPURA KHAMMAM TELANGANA IN 507003	3								
В										
С										
1b	Type of Property (from list below) 2 For each rental real estate prope above, report the number of fair i	rental	and	Fair Rental Days			Person Da	QJV		
Α		ersonal use days. Check the QJV box				185		0		
В	if you meet the requirements to f qualified joint venture. See instru			В						
С	qualified joint volitare. Ode institu	0110113	,.	С						
1	of Property: Single Family Residence 3 Vacation/Short-Term Rent Multi-Family Residence 4 Commercial	tal	5 Land 6 Roya			Self-Rental Other (descr				
						Propertie	es:			
Incor				Α		В			С	
3	Rents received	3		6	50.					
4	Royalties received	4								
Expe		_								
5	Advertising	5 6								
6 7	Auto and travel (see instructions)	7		1,0	10					
8	Commissions	8		1,0	40.					
9	Insurance	9								
10	Legal and other professional fees	10								
11	Management fees	11		1,2	26.					
12	Mortgage interest paid to banks, etc. (see instructions)	12		-,-						
13	Other interest	13								
14	Repairs	14		2,9	71.					
15	Supplies	15		2,8	45.					
16	Taxes	16								
17	Utilities	17		1,9	00.					
18	Depreciation expense or depletion	18								
19	Other (list)	19								
20	Total expenses. Add lines 5 through 19	20		9,9	82.					
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	21		-9, 3	32.					
22	Deductible rental real estate loss after limitation, if any,			-, -						
	on Form 8582 (see instructions)	22	(9,33) 650.	()
23a b	Total of all amounts reported on line 3 for all rental prope Total of all amounts reported on line 4 for all royalty properties.				23a 23b		050.			
C	Total of all amounts reported on line 4 for all properties				23c					
d	Total of all amounts reported on line 12 for all properties Total of all amounts reported on line 18 for all properties				23d					
u e	Total of all amounts reported on line 20 for all properties				23e	a	,982.			
24	Income. Add positive amounts shown on line 21. Do no				236		. 24			
25	Losses. Add royalty losses from line 21 and rental real estat		-					(9,332	_)
26	Total rental real estate and royalty income or (loss).							1	3,002	• /
	here. If Parts II, III, IV, and line 40 on page 2 do not a Schedule 1 (Form 1040), line 5. Otherwise, include this ar	apply	to you, a	also er	iter th	is amount o			-9 , 332	2.

Passive Activity Loss Limitations

See separate instructions. Attach to Form 1040, 1040-SR, or 1041.

OMB No. 1545-1008 Attachment Sequence No. 858

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form8582 for instructions and the latest information.

NI	A charge on waters	I al a subti	£ .:	
•	shown on return			umber
	LYA CHAVA	320	-65-	-7205
Pai	2022 Passive Activity Loss			
	Caution: Complete Parts IV and V before completing Part I.			
	al Real Estate Activities With Active Participation (For the definition of active participation,	see Special		
Allow	ance for Rental Real Estate Activities in the instructions.)			
1a	Activities with net income (enter the amount from Part IV, column (a)) 1a	0.		
b	Activities with net loss (enter the amount from Part IV, column (b)) 1b (9,332.)		
С	Prior years' unallowed losses (enter the amount from Part IV, column (c)) 1c ()		
d	Combine lines 1a, 1b, and 1c		1d	-9,332.
All Ot	her Passive Activities			
2a	Activities with net income (enter the amount from Part V, column (a)) 2a			
b	Activities with net loss (enter the amount from Part V, column (b)) 2b (
С	Prior years' unallowed losses (enter the amount from Part V, column (c)) 2c ()	0.1	
d	Combine lines 2a, 2b, and 2c		2d	
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with			
	all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c.	Report the		0 220
	losses on the forms and schedules normally used	[3	-9,332.
	If line 3 is a loss and: • Line 1d is a loss, go to Part II.			
	 Line 2d is a loss (and line 1d is zero or more), skip Part II and go t 	o line 10.		
	on: If your filing status is married filing separately and you lived with your spouse at any tire	ne during the	year,	do not complete
	. Instead, go to line 10.	-4:		
Par	Special Allowance for Rental Real Estate Activities With Active Particip			
	Note: Enter all numbers in Part II as positive amounts. See instructions for an exam	pie.		
4	Enter the smaller of the loss on line 1d or the loss on line 3		4	9,332.
5		150,000.		
6		103,555.		
	Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0-			
	on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	46,445.		
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see	instructions	8	23,223.
9	Enter the smaller of line 4 or line 8		9	9,332.
Par				
10	Add the income, if any, on lines 1a and 2a and enter the total		10	0.
11	Total losses allowed from all passive activities for 2022. Add lines 9 and 10. See instruc	tions to find		

Part IV Complete This Part Before	e Part I, Lines 1	a, 1b, and 1c. S	ee instructions.								
Name of pativity	Currei	nt year	Prior years	ain or loss							
Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss						
JUBILIPURA	0.	9,332.			9,332.						
Total. Enter on Part I, lines 1a, 1b, and 1c	0.	9,332.									

9,332.

11

out how to report the losses on your tax return $\dots \dots \dots \dots \dots \dots \dots \dots \dots$

Form 8582 (2022)									Page 2	
Part V Complete This Part Before	re P	art I, Lines 2	a, 2b,	and 2c. S	ee instruc	tions.				
		Currer	Current year F		Prior years		Overall g		ain or loss	
Name of activity		(a) Net income (line 2a)		Net loss ne 2b)	(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss	
Total. Enter on Part I, lines 2a, 2b, and 2c Part VI Use This Part if an Amou	n t 1 a	Chaum an F	الساد	Line O. C	oo in otwa	tiono				
Part VI Use This Part if an Amou			art II,	Line 9. 5	ee instruc	tions.			I	
Name of activity	an to b	m or schedule d line number be reported on e instructions)	(a) Loss	(b) Ratio		(c) Special allowance		(d) Subtract column (c) from column (a).	
JUBILIPURA		E Ln 22		9,332.	1.0000	0000 9,33		32.	0.	
	-									
Total			uotion	9,332.	1.00)	9,33	32.	0.	
Allocation of Ghallowed	_058	Form or sche		S.						
Name of activity		and line nun to be reporte (see instruct	nber ed on	(a) L	_OSS	(b) Ratio		(c) Unallowed loss		
Total							1.00			
Part VIII Allowed Losses. See instr	ucti			1						
Name of activity		Form or sche and line nun to be reporte (see instruct	nber ed on	(a) L	Loss (b) Unallowed loss		(c) Allowed loss		

Total